

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

SEASON'S PIZZA RESTAURANT)	
)	
Plaintiff,)	
)	
v.)	CA NO. 05-10710-NMG
)	
MICHAEL CHERTOFF, et al.,)	
)	
Defendants.)	
)	

**MEMORANDUM OF LAW IN SUPPORT OF
DEFENDANTS' MOTION TO DISMISS**

Plaintiff Season's Pizza Restaurant claims that the Defendants acted arbitrarily when they denied its I-140 Petition for a skilled immigrant worker, in violation of the Administrative Procedures Act ("APA"). For the reasons stated below, however, this Court lacks jurisdiction over the matter. In short, plaintiff failed to exhaust its administrative remedies and, accordingly, the Court should dismiss the complaint.

STATEMENT OF FACTS¹

On December 8, 2003, the plaintiff filed with the United States Citizenship & Immigration Services ("USCIS") an Immigrant Petition for Alien Worker (Form I-140) and supporting documents, including an Alien Employment Certification by the Department of Labor, to classify Toheed Zaman as a cook under section 203(b)(3) of the Immigration and Nationality Act. See Complaint ¶ 9; see

¹In accordance with the standard of review upon a motion to dismiss, the well-pleaded factual allegations of the Petition are accepted as true for purpose of this motion. See Rockwell v. Cape Cod Hosp., 26 F.3d 254, 255 (1st Cir. 1994).

also Certified Administrative Record ("AR") at p. 29, 33-44, attached hereto as Exhibit 1.² On August 31, 2004, USCIS sent a Notice of Action form to the plaintiff, requesting additional information pertaining to the company's ability to pay Mr. Zaman the wages required by the Alien Employment Certification. See AR at p. 30, 40-41. Plaintiff provided additional documents to USCIS on October 22, 2004. Id. at 45-70. After reviewing the plaintiff's petition and submissions, the USCIS denied the petition on December 20, 2004. Id. at 29-31. On January 19, 2005, plaintiff appealed this decision to the USCIS Administrative Appeals Office, where the appeal is pending. Id. at 1-27.

ARGUMENT

I. THE COURT SHOULD DISMISS THE PLAINTIFF'S COMPLAINT FOR FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES

The Court should dismiss the plaintiff's claim that the defendants acted arbitrarily when they denied its I-140 Petition for a skilled immigrant worker in violation of the APA for failing to exhaust plaintiff's administrative remedies. The Attorney General has delegated to the Secretary of the Department

²The attachment of exhibits to a Rule 12(b)(1) motion does not convert it to a Rule 56 motion. See Gonzalez v. United States, 284 F.3d 281, 288 (1st Cir. 2002). Indeed, in considering a Rule 12(b)(1) motion, "[t]he court . . . may consider extrinsic materials and, to the extent it engages in jurisdictional factfinding, is free to test the truthfulness of the plaintiff's allegations." Dynamic Image Technologies, Inc. v. United States, 221 F.3d 34, 37-38 (1st Cir. 2000).

of Homeland Security ("DHS") the authority to enforce and administer the immigration laws. See 8 C.F.R. § 2.1. In order to execute its authority, the Secretary of DHS may further delegate. See 8 C.F.R. § 103.1(a).

In relevant part, the Secretary of DHS delegated to the USCIS Administrative Appeals Office the authority to adjudicate appeals challenging the USCIS's denials of petitions for immigrant visa classification based on employment. See DHS Delegation Number 0150.1(2)(U), attached hereto as Exhibit 2. The Administrative Appeals Office exercises appellate jurisdiction over the matters described at 8 CFR 103.1(f)(3)(iii) (as in effect on February 28, 2003), which include denials of I-140 petitions.

As stated above, the USCIS denied plaintiff's I-140 petition on December 20, 2004. Id. at 29-31. Plaintiff appealed this decision to the Administrative Appeals Office on January 19, 2005, where the appeal is pending. Id. at 1-27. Because the Administrative Appeals Office has not yet rendered a decision on Plaintiff's appeal, he did not exhaust his available administrative remedies before filing the instant complaint. Accordingly, this Court lacks jurisdiction over this matter and must dismiss the complaint for failure to exhaust. See Spencer Enterprises, Inc. v. United States, 229 F.Supp.2d 1025, 1034-35 (E.D. Cal. 2001) ("A district court . . . lacks jurisdiction

until the visa petitioner has exhausted administrative remedies."); see also Frazier v. Fairhaven Sch. Comm., 276 F.3d 52, 60 (1st Cir. 2002) ("In the administrative state, exhaustion of administrative remedies is generally required. This requirement is more than a matter of form. Insisting on exhaustion forces parties to take administrative proceedings seriously, allows administrative agencies an opportunity to correct their own errors, and potentially avoids the need for judicial involvement altogether." (citing P. Gioioso & Sons, Inc. v. OSHRC, 115 F.3d 100, 104 (1st Cir. 1997)))..

CONCLUSION

Accordingly, for the reasons articulated above, the Court should dismiss the complaint for lack of jurisdiction.

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

By: /s/ Damian W. Wilmot
DAMIAN W. WILMOT
Assistant U.S. Attorney
Moakley Federal Courthouse
One Courthouse Way, Suite 9200
Boston, MA 02210
(617) 748-3100

Dated: November 30, 2005

CERTIFICATION UNDER L.R. 7.1

I certify that in accordance with Local Rule 7.1, I attempted to confer with Plaintiff's counsel to resolve the issues addressed in this Motion in good faith, but was unsuccessful in reaching him prior to filing this Motion.

/s/ Damian W. Wilmot
DAMIAN W. WILMOT
Assistant U.S. Attorney

CERTIFICATE OF SERVICE

I hereby certify that the foregoing document was served upon counsel for the plaintiff, Desmond P. Fitzgerald, Fitzgerald & Company, LLC, 18 Tremont Street, Suite 210, Boston, MA 02108, by first class, postage prepaid mail, on this date.

/s/ Damian W. Wilmot
Damian W. Wilmot
Assistant U.S. Attorney

EXHIBIT 1

UNITED STATES OF AMERICA

DEPARTMENT OF HOMELAND SECURITY

November 1, 2005

CERTIFICATION:

BY VIRTUE OF the authority vested in me by Title 8, Code of Federal Regulations, Part 103, a regulation issued by the Attorney General pursuant to Section 103 of the Immigration and Nationality Act, I HEREBY CERTIFY that the annexed documents are copies of all the originals from the records of the said Citizenship and Immigration Services (CIS), Department of Homeland Security, relating to:

SEASON'S PIZZA RESTAURANT, EAC 04 047 50469

of which the Secretary of the Department of Homeland Security is the legal custodian by virtue of Section 103 of the Immigration and Nationality Act.

Peter N. Schmalz
PETER N. SCHMALZ

ASSOCIATE COUNSEL

CITIZENSHIP AND IMMIGRATION SERVICES

DEPARTMENT OF HOMELAND SECURITY



FITZGERALD & COMPANY, LLC

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January 19, 2005

United States Citizenship & Immigration Services
Eastern Service Center
75 Lower Welden Street
St. Albans, VT 05479-0001

RE: I-290 B Appeal
Season's Pizza (Petitioner)
Toheed Zaman (Beneficiary)
Our File No.: 2127
Your File No.: EAC 0404750469

Dear Sir or Madam:

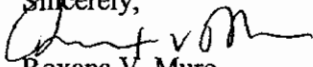
Enclosed please find the following documents to be filed in reference to the above-captioned matter:

1. Form I-290 B;
2. Memorandum of Law in support of I-290 B Appeal; and
3. Filing Fee.

Should you have any other questions or concerns please do not hesitate to contact me.

Thank you for your attention to this matter.

Sincerely,


Roxana V. Muro

RVM/me
Enclosure

00001

United States Citizenship and Immigration Services

Administrative Appeals Unit

SWABI Inc, DBA Season's Pizza, LLC,
Petitioner

Toheed Zaman,
Beneficiary

EAC 0404750469

Roxana V. Muro, Esq.
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The U.S. Citizenship and Immigration Services incorrectly denied an I-140 Petition for an Immigrant Worker. The Petitioner, Swabi, Inc, d/b/a/ Season's Pizza, submitted tax returns for 2003, to demonstrate that they can pay the stipulated wage on the labor certification application. The position is that of a food preparer requiring at a minimum, six months of experience in food preparation and the proffered pay was \$21,840.00 per year. The tax returns indicated the following information: \$243,315.00 in gross receipts and sales and a gross profit of \$146,958.00 (See Attached 2003 Tax Return, Page 1). Schedule L of Season's Pizza tax returns demonstrated that total assets for 2003 are \$83,874.00 (See Attached 2003 Tax Return, Page 4). The Petitioner also included a copy of the beneficiary's pay-stub indicating that he is currently receiving the **actual proffered wage**. The pay-stub demonstrates a weekly paycheck of \$420.00 or \$10.50 per hour. On May 4, 2004, the Office of William Yates issued a memorandum instructing Service Center Directors to approve I-140 Petitions in any one of the following circumstances:

1. The evidence reflects that the petitioner's net income is equal to or greater than the proffered wage;
2. The evidence reflects that the petitioner's current assets are equal to or greater than the proffered wage; and
3. The record contains credible verifiable evidence that petitioner not only is employing the beneficiary but also has paid or currently paying the proffered wage.

The 2003 Tax Returns indicate that the assets are greater than the proffered wage. In the 2003 returns, approximately \$53,500.00 represent the salary and wages paid to employees, more than the beneficiary's yearly wage, approximately \$10.50 per hour or \$21,840.00. As previously stated, the 2003 assets reflect a total of \$83,874.00, far exceeding the liabilities, again evidencing the Petitioner's ability to pay the stipulated wages. The most important factor is that the Petitioner's assets include \$8,796.00 in cash and a depreciation of \$22,245.00. As recommended in the Yates Memorandum, applications should be approved when the assets are greater than or equal to the stipulated

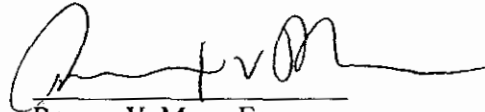
wage—a situation that is present in 2001, 2002 and 2003. As further recommended in the Yates Memorandum, the Petition should be approved if the record contains credible evidence that demonstrates the beneficiary is **actually receiving the stipulated wage**. In Matter of X, WAC 98 071 53033 (AAU non precedent decision 61999), the Administrative Appeals Unit approved an I-140 Petition where the Petitioner submitted tax returns that demonstrated that the depreciation and cash at the end of the year totaled more than the proffered wage. Furthermore, the AAU also noted that the assets outweighed the total liabilities. Similarly, in the evidence submitted along with this petition, the same principle should apply.

Firstly, in its denial, the Vermont Service Center incorrectly stated that the Petitioner's total assets were \$11,146.00. (See denial, page 2, par. 3). It is well-settled that depreciation is an asset. There are a line of cases from the Administrative Appeals Unit that reaffirm the notion that depreciation is an asset. See Matter of X, EAC 00 157 50740 (AAU non precedent decision May 2002); see also, Matter of X, WAC 98 071 53303 (AAU non precedent decision, June 30, 1999); see also, Minutes of Eastern Service Center (ESC)/AILA Liaison Teleconference of November 16, 1994 ("**Depreciation can ...be considered with taxable income in evaluating the ability to pay the additional employee.**")

Secondly, the Vermont Service Center also denied the I-140 Petition because the beneficiary's paystubs reflect that the proffered wage is not being met. (See I-140 denial, page 2, par. 4). However, this directly contravenes the regulations set forth by the Attorney General. See 20 C.F.R. § 656.20(c)(2) ("**employer is not required to pay the proffered wage until after permanent residence is granted.**")

Although the Vermont Service Center is not bound to oblige by its prior rulings, its ruling must be one that is in accordance with the law. See Louisiana Philharmonic v. INS, 44 F. Supp 2d. 800, 803 (1999). Therefore, the Vermont Service Center should approve this I-140 Petition for an Immigrant Worker.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Roxana V. Muro', written over a horizontal line.

Roxana V. Muro, Esq.
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Form 1120S Department of the Treasury Internal Revenue Service		U.S. Income Tax Return for an S Corporation Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.		OMB No. 1545-0130 2003	
For calendar year 2003, or tax year beginning _____, and ending _____					
A Effective date of election as an S corporation 07/20/1998		Use IRS label. Otherwise, print or type. SWABI, INC DBA SEASONS PIZZA Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.) 15 CRYSTAL AVENUE City or town, state, and ZIP code DERRY, NH 03038		C Employer identification number 02-0501577 D Date incorporated 07/20/1998 E Total assets (see page 12 of instr) \$ 83874.	
B Business code number (see pages 31-33 of the instrs.) 722210					
F Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return					
G Enter number of shareholders in the corporation at end of the tax year 2					
Caution: Include only trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information.					
Income	1 a Gross receipts or sales 243415.		b Less returns and allowances		c Bal 243415.
	2 Cost of goods sold (Schedule A, line 8)				1c 96457.
	3 Gross profit. Subtract line 2 from line 1c				2 146958.
	4 Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)				3 1500.
	5 Other income (loss) (attach schedule) STATEMENT 1				4 148458.
	6 Total income (loss). Combine lines 3 through 5				5 53350.
Deductions (See instructions for limitations)	7 Compensation of officers				6 1509.
	8 Salaries and wages (less employment credits)				7 23281.
	9 Repairs and maintenance				8 23472.
	10 Bad debts				9 438.
	11 Rents				10
	12 Taxes and licenses STATEMENT 2				11
	13 Interest				12
	14 a Depreciation (Attach Form 4562)		14a 5070.	13	
	b Depreciation claimed on Schedule A and elsewhere on return		14b	14	
	c Subtract line 14b from line 14a				14c 5070.
	15 Depletion (Do not deduct oil and gas depletion.)				15
16 Advertising				16 3550.	
17 Pension, profit-sharing, etc., plans				17	
18 Employee benefit programs				18	
19 Other deductions (attach schedule) STATEMENT 3				19 27485.	
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19				20 138155.	
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6				21 10303.	
Tax and Payments	22 Tax: a Excess net passive income tax (attach schedule)		22a	22c	
	b Tax from Schedule D (Form 1120S)		22b	22d	
	c Add lines 22a and 22b				22c
	23 Payments: a 2003 estimated tax payments and amount applied from 2002 return		23a	23d	
	b Tax deposited with Form 7004		23b	23e	
	c Credit for Federal tax paid on fuels (attach Form 4136)		23c	23f	
	d Add lines 23a through 23c				23d
	24 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>				24
	25 Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.				25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid				26
27 Enter amount of line 26 you want Credited to 2004 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>				27	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
Sign Here Signature of officer _____ Date _____ Title _____		May the IRS discuss this return with the preparer shown below (see instr. 7)? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Paid Preparer's Use Only Preparer's signature _____ Firm's name (or yours if self-employed), address, and ZIP code PANOS & PANOS, INC. 28 BIRCH STREET DERRY, NH 03038		Date 02/10/04 Check if self-employed <input type="checkbox"/>		Preparer's SSN or PTIN 007-32-7465 EIN 02-0343936 Phone no. _____	

Form 1120S (2003) **SWABI, INC DBA SEASONS PIZZA** 02-0501577 Page 2**Schedule A Cost of Goods Sold** (see page 18 of the instructions)

1	Inventory at beginning of year	1	2350.
2	Purchases	2	87721.
3	Cost of labor	3	8736.
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	98807.
7	Inventory at end of year	7	2350.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	96457.

- 9a Check all methods used for valuing closing inventory: (i) ☒ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (specify method used and attach explanation) ▶
- b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐
- c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐
- d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d ☐
- e If property produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☒ No
- f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No
If "Yes," attach explanation.

Schedule B Other Information (see page 19 of the instructions)

	Yes	No
1 Check method of accounting: (a) <input checked="" type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
2 See pages 31 through 33 of the instructions and enter the: (a) Business activity ▶ ACCOMODATION & FOOD SE (b) Product or service ▶ PIZZA & SUBS		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		X
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		X
5 Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
7 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year ▶ <input type="checkbox"/>		
9 Are the corporation's total receipts (see page 19 of the instructions) for the tax year and total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1	X	

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach

Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.

	(a) Pro rata share items	(b) Total amount
1 Ordinary income (loss) from trade or business activities (page 1, line 21)	1	10303.
2 Net income (loss) from rental real estate activities (attach Form 8825)	2	
3a Gross income from other rental activities	3a	
b Expenses from other rental activities (attach schedule)	3b	
c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4 Portfolio income (loss):		
a Interest income	4a	
b Dividends: (1) Qualified dividends ▶ (2) Total ordinary dividends ▶	4b(2)	
c Royalty income	4c	
d Net short-term capital gain (loss): (1) Post-May 5, 2003 ▶ (2) Entire year ▶	4d(2)	
e Net long-term capital gain (loss): (1) Post-May 5, 2003 ▶ (2) Entire year ▶	4e(2)	
f Other portfolio income (loss) (attach schedule)	4f	
5 Net section 1231 gain (loss) (att Form 4797): (a) Post-May 5, 2003 ▶ (b) Entire year ▶	5(b)	
6 Other income (loss) (attach schedule)	6	

JWA

Form 1120S (2003)

311711
12-15-03

Form 1120S(2003)

SWABI, INC

A SEASONS PIZZA

02-0501577 Page 4

Note: The corporation is not required to complete Schedules L and M-1 if question 9 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		6384.		8796.
2 a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories		2350.		2350.
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (Att. Sch.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (Att. Sch.)				
10 a	Buildings and other depreciable assets	35000.		40500.	
b	Less accumulated depreciation	13185.	21815.	18255.	22245.
11 a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)	80465.		80411.	
b	Less accumulated amortization	26395.	54070.	31728.	48683.
14	Other assets (Att. Sch.) SEE STATEMENT 4		1800.		1800.
15	Total assets		86419.		83874.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (Att. Sch.)				
19	Loans from shareholders				56233.
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (Att. Sch.)				
22	Capital stock				5000.
23	Additional paid-in capital				
24	Retained earnings STMT 5		12338.		22641.
25	Adjustments to shareholders' equity (Att. Sch.)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		12338.		83874.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1	Net income (loss) per books	10303.	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15g, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15g, and 16b, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
4	Add lines 1 through 3	10303.	8	Income (loss) (Schedule K, line 23). Line 4 less line 7	10303.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 29 of the instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	12338.	
2	Ordinary income from page 1, line 21	10303.	
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5	22641.	
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	22641.	

Form 1120S (2003)		SWABI, INC DBA SEASONS PIZZA		02-0501577 Page 3	
Schedule K Shareholders' Shares of Income, Credits, Deductions, etc. (continued)					
		(a) Pro rata share items	(b) Total amount		
Deductions	7	Charitable contributions (attach schedule)	7		
	8	Section 179 expense deduction (attach Form 4562)	8		
	9	Deductions related to portfolio income (loss) (itemize)	9		
	10	Other deductions (attach schedule)	10		
Investment Interest	11a	Interest expense on investment debts	11a		
	b	(1) Investment income included on lines 4a, 4b(2), 4c, and 4f on page 2	11b(1)		
		(2) Investment expenses included on line 9 above	11b(2)		
Credits	12a	Credit for alcohol used as a fuel (attach Form 6478)	12a		
	b	Low-income housing credit:			
		(1) From partnerships to which section 42(j)(5) applies	12b(1)		
		(2) Other than on line 12b(1)	12b(2)		
	c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c		
	d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d		
	e	Credits related to other rental activities	12e		
Adjustments and Tax Preference Items	13	Other credits	13		
	14a	Depreciation adjustment on property placed in service after 1986	14a		
	b	Adjusted gain or loss	14b		
	c	Depletion (other than oil and gas)	14c		
	d	(1) Gross income from oil, gas, or geothermal properties	14d(1)		
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)			
	e	Other adjustments and tax preference items (attach schedule)	14e		
Foreign Taxes	15a	Name of foreign country or U.S. possession			
	b	Gross income from all sources	15b		
	c	Gross income sourced at shareholder level	15c		
	d	Foreign gross income sourced at corporate level:			
		(1) Passive	15d(1)		
		(2) Listed categories (attach schedule)	15d(2)		
		(3) General limitation	15d(3)		
	e	Deductions allocated and apportioned at shareholder level:			
		(1) Interest expense	15e(1)		
		(2) Other	15e(2)		
	f	Deductions allocated and apportioned at corporate level to foreign source income:			
		(1) Passive	15f(1)		
	(2) Listed categories (attach schedule)	15f(2)			
	(3) General limitation	15f(3)			
	g	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g		
	h	Reduction in taxes available for credit (attach schedule)	15h		
Other	16	Section 59(e)(2) expenditures: a Type			
	b	Amount	16b		
	17	Tax-exempt interest income	17		
	18	Other tax-exempt income	18		
	19	Nondeductible expenses	19		
	20	Total property distributions (including cash) other than dividends reported on line 22 below	20		
	21	Other items and amounts required to be reported separately to shareholders (attach schedule)			
	22	Total dividend distributions paid from accumulated earnings and profits	22		
	23	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b	23	10303.	

JWA

Form 1120S (2003)

Form <div style="font-size: 24pt; font-weight: bold;">4562</div>	Depreciation and Amortization (Including Information on Listed Property) OTHER ▶ See separate instructions. ▶ Attach to your tax return.	OMB No. 1545-0172 <div style="font-size: 24pt; font-weight: bold;">2003</div> Attachment Sequence No. 67				
Name(s) shown on return SWABI, INC DBA SEASONS PIZZA		Business or activity to which this form relates OTHER DEPRECIATION				
Identifying number 02-0501577						
Part I Election To Expense Certain Tangible Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.						
1 Maximum amount. See instructions for a higher limit for certain businesses		1 100000.				
2 Total cost of section 179 property placed in service (see instructions)		2				
3 Threshold cost of section 179 property before reduction in limitation		3 400000.				
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-		4				
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions		5				
6 (a) Description of property (b) Cost (business use only) (c) Elected cost						
7 Listed property. Enter the amount from line 29		7				
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8				
9 Tentative deduction. Enter the smaller of line 5 or line 8		9				
10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562		10				
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5		11				
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		12				
13 Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12		13				
Note: Do not use Part II or Part III below for listed property. Instead, use Part V.						
Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)						
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)		14 2750.				
15 Property subject to section 168(f)(1) election (see instructions)		15				
16 Other depreciation (including ACRS) (see instructions)		16				
Part III MACRS Depreciation (Do not include listed property.) (See instructions.)						
Section A						
17 MACRS deductions for assets placed in service in tax years beginning before 2003		17 2182.				
18 If you are electing under section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>				
Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System						
(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2750.	5 YRS.	MO	200DB	138.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	
Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System						
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	
Part IV Summary (See instructions.)						
21 Listed property. Enter amount from line 28		21				
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.		22 5070.				
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs		23				

Form 4562 (2003) **SWABI, INC DBA SEASONS PIZZA**

02-0501577 Page 2

Part IV Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use								25

26 Property used more than 50% in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%						
		%						
		%						

27 Property used 50% or less in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part V Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization- period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year:					
43 Amortization of costs that began before your 2003 tax year					5387.
44 Total. Add amounts in column (f). See instructions for where to report					5387.

2003 DEPRECIATION AND AMORTIZATION REPORT OTHER DEPRECIATION

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	EQUIPMENT	080198	150DB	15.00	17	35000.			35000.	13185.		2182.
2	WASHBENCH IMPROVEMENTS	080198		180M	43	35000.			35000.	12734.		2333.
3	GOODWILL	080198		180M	43	45000.			45000.	13250.		3000.
4	ORGANIZATION COSTS	080198		60M	43	4650.			4650.	4650.		521.
5	EQUIPMENT (TABLES & CHAIRS)	111603	200DB	5.00	19B	5500.		2750.	2750.			2888.
	TOTAL OTHER DEPRECIATION & AMORT.					120965.		2750.	118215.	39580.	0.	10457.

328102
05-01-03

(D) - Asset disposed

- ITC, Section 179, Salvage, H.R. 3090, Commercial Revitalization Deduction

6.1

SWABI, INC DBA SEASONS P

02-0501577

FORM 1120S	OTHER INCOME	STATEMENT	1
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DESCRIPTION	AMOUNT
MUSEMENT MACHINE INCOME	1500.
TOTAL TO FORM 1120S, PAGE 1, LINE 5	1500.

FORM 1120S	TAXES AND LICENSES	STATEMENT	2
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DESCRIPTION	AMOUNT
EALS TAXES	17352.
AYROLL TAXES	5469.
ET TAX	651.
TOTAL TO FORM 1120S, PAGE 1, LINE 12	23472.

FORM 1120S	OTHER DEDUCTIONS	STATEMENT	3
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DESCRIPTION	AMOUNT
ANK CHARGES	11.
REDIT CARD DISCOUNTS	1375.
UES, FEES, & SUBSC	150.
NSURANCE	3114.
AUNDRY	881.
EASED EQUIPMENT	365.
EGAL & ACCOUNTING	1200.
FFICE SUPPLIES	135.
UBBISH REMOVAL	2556.
UPPLIES	85.
ELEPHONE	1283.
FILITIES	10943.
UTO EXPENSE	
MORTIZATION EXPENSE	5387.
TOTAL TO FORM 1120S, PAGE 1, LINE 19	27485.

SWABI, INC DBA SEASONS P² A

02-0501577

SCHEDULE L	OTHER ASSETS	STATEMENT	4
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DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
SECURITY DEPOSIT	1800.	1800.
TOTAL TO SCHEDULE L, LINE 14	1800.	1800.

SCHEDULE L	ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS	STATEMENT	5
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DESCRIPTION	AMOUNT
BALANCE AT BEGINNING OF YEAR - SCHEDULE L, LINE 24, COLUMN (B)	12338.
NET INCOME PER BOOKS - SCHEDULE M-1, LINE 1	10303.
DISTRIBUTIONS	0.
OTHER INCREASES (DECREASES)	
BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)	22641.

6711

SCHEDULE K-1
(Form 1120S)Department of the Treasury
Internal Revenue Service**Shareholder's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

For calendar year 2003 or tax year

OMB No. 1545-0130

2003

beginning

and ending

Shareholder's identifying number ▶ 021-70-3394

Corporation's identifying number ▶ 02-0501577

Shareholder's name, address, and ZIP code

Corporation's name, address, and ZIP code

VAZEER. PIRZADA
38 CLARENDON STREET
WATERTOWN MA 02172SWABI, INC
DBA SEASONS PIZZA
15 CRYSTAL AVENUE
DERRY, NH 03038

A Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) ▶ 50.000000%

B Internal Revenue Service Center where corporation filed its return ▶ CINCINNATI, OH

C Tax shelter registration number (see instructions for Schedule K-1) ▶

D Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1 5152.	See page 4 of the Shareholder's instructions for Schedule K-1 (Form 1120S).
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		Form 1040, line 8a Form 1040, line 9b Form 1040, line 9a Sch. E, Part I, line 4 Sch. D, line 5, col. (g) Sch. D, line 5, col. (f) Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) (Enter on applicable line of your return.) See Shareholder's instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of your return.)
	a Interest income	4a	
	b (1) Qualified dividends	4b(1)	
	(2) Total ordinary dividends	4b(2)	
	c Royalty income	4c	
	d (1) Net short-term capital gain (loss) (post-May 5, 2003)	4d(1)	
	(2) Net-short capital gain (loss) (entire year)	4d(2)	
e (1) Net long-term capital gain (loss) (post-May 5, 2003)	4e(1)		
(2) Net long-term capital gain (loss) (entire year)	4e(2)		
f Other portfolio income (loss) (attach schedule)	4f		
5 a Net section 1231 gain (loss) (post-May 5, 2003)	5a	See Shareholder's instructions for Schedule K-1 (Form 1120S).	
b Net section 1231 gain (loss) (entire year)	5b		
6 Other income (loss) (attach schedule)	6	(Enter on applicable line of your return.)	
Deductions	7 Charitable contributions (attach schedule)	7	Sch. A, line 15 or 16
	8 Section 179 expense deduction	8	See page 5 of the Shareholder's instructions for Schedule K-1 (Form 1120S).
	9 Deductions related to portfolio income (loss) (attach schedule)	9	
	10 Other deductions (attach schedule)	10	
Investment Interest	11 a Interest expense on investment debts	11a	Form 4952, line 1
	b (1) Investment income included on lines 4a, 4b(2), 4c, and 4f above	11b(1)	See Shareholder's instructions for Schedule K-1 (Form 1120S).
	(2) Investment expenses included on line 9 above	11b(2)	
	Credits	12 a Credit for alcohol used as fuel	12a
b Low-income housing credit:			Form 8586, line 5
(1) From section 42(j)(5) partnerships		12b(1)	
(2) Other than on line 12b(1)		12b(2)	
c Qualified rehabilitation expenditures related to rental real estate activities		12c	See pages 6 and 7 of the Shareholder's instructions for Schedule K-1 (Form 1120S).
d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities		12d	
e Credits related to other rental activities		12e	
13 Other credits	13		

JWA For Paperwork Reduction Act Notice, see the instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2003

6712

Schedule K-1 (Form 1120S) 2003 **SWABI, INC DBA SEASONS PIZZA**

02-0501577 Page 2

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Adjustments and Tax Preference Items	14 a Depreciation adjustment on property placed in service after 1986	14a	See page 6 of the Shareholder's Instructions for Schedule K-1 (Form 1120S) and instructions for Form 6251
	b Adjusted gain or loss	14b	
	c Depletion (other than oil and gas)	14c	
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)	
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
	e Other adjustments and tax preference items (attach schedule)	14e	
Foreign Taxes	15 a Name of foreign country or U.S. possession		Form 1116, Part I
	b Gross income from all sources	15b	
	c Gross income sourced at shareholder level	15c	
	d Foreign gross income sourced at corporate level:		
	(1) Passive	15d(1)	
	(2) Listed categories (attach schedule)	15d(2)	
	(3) General limitation	15d(3)	
	e Deductions allocated and apportioned at shareholder level:		
	(1) Interest expense	15e(1)	
	(2) Other	15e(2)	
	f Deductions allocated and apportioned at corporate level to foreign source income:		
	(1) Passive	15f(1)	
(2) Listed categories (attach schedule)	15f(2)		
(3) General limitation	15f(3)		
g Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g	Form 1116, Part II See Instructions for Form 1116	
h Reduction in taxes available for credit (attach schedule)	15h		
Other	16 Section 59(e)(2) expenditures: a Type		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	b Amount	16b	
	17 Tax-exempt interest income	17	Form 1040, line 8b
	18 Other tax-exempt income	18	
	19 Nondeductible expenses	19	See page 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	20 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	20	
	21 Amount of loan repayments for "Loans From Shareholders"	21	
	22 Recapture of low-income housing credit:		
a From section 42(j)(5) partnerships	22a	Form 8611, line 8	
b Other than on line 22a	22b		
Supplemental Information	23 Supplemental information required to be reported separately to each shareholder (attach additional schedules if more space is needed):		

6711

SCHEDULE K-1
(Form 1120S)Department of the Treasury
Internal Revenue Service**Shareholder's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

For calendar year 2003 or tax year

OMB No. 1545-0130

2003

beginning

and ending

Shareholder's identifying number ▶ **479-17-3952**Corporation's identifying number ▶ **02-0501577**

Shareholder's name, address, and ZIP code

Corporation's name, address, and ZIP code

HATEM. KOFAHI
18 FAIRWAY 28
DERRY NH 03038**SWABI, INC**
DBA SEASONS PIZZA
15 CRYSTAL AVENUE
DERRY, NH 03038A Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) ▶ **50.000000%**B Internal Revenue Service Center where corporation filed its return ▶ **CINCINNATI, OH**

C Tax shelter registration number (see instructions for Schedule K-1) ▶

D Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1 5151.	See page 4 of the Shareholder's Instructions for Schedule K-1 (Form 1120S). Form 1040, line 8a Form 1040, line 9b Form 1040, line 9a Sch. E, Part I, line 4 Sch. D, line 5, col. (g) Sch. D, line 5, col. (f) Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) (Enter on applicable line of your return.) See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of your return.)
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		
	a Interest income	4a	
	b (1) Qualified dividends	4b(1)	
	(2) Total ordinary dividends	4b(2)	
	c Royalty income	4c	
	d (1) Net short-term capital gain (loss) (post-May 5, 2003)	4d(1)	
	(2) Net-short capital gain (loss) (entire year)	4d(2)	
Deductions	5 (1) Net long-term capital gain (loss) (post-May 5, 2003)	4e(1)	See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of your return.)
	(2) Net long-term capital gain (loss) (entire year)	4e(2)	
	f Other portfolio income (loss) (attach schedule)	4f	
	5 a Net section 1231 gain (loss) (post-May 5, 2003)	5a	
	b Net section 1231 gain (loss) (entire year)	5b	
	6 Other income (loss) (attach schedule)	6	
	7 Charitable contributions (attach schedule)	7	
	8 Section 179 expense deduction	8	
	9 Deductions related to portfolio income (loss) (attach schedule)	9	
	10 Other deductions (attach schedule)	10	
Credits	11 a Interest expense on investment debts	11a	Form 4952, line 1 See Shareholder's Instructions for Schedule K-1 (Form 1120S). Form 6478, line 10 Form 8586, line 5 See pages 6 and 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	b (1) Investment income included on lines 4a, 4b(2), 4c, and 4f above	11b(1)	
	(2) Investment expenses included on line 9 above	11b(2)	
	12 a Credit for alcohol used as fuel	12a	
	b Low-income housing credit:		
	(1) From section 42(j)(5) partnerships	12b(1)	
	(2) Other than on line 12b(1)	12b(2)	
	c Qualified rehabilitation expenditures related to rental real estate activities	12c	
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
	e Credits related to other rental activities	12e	
13 Other credits	13		

JWA For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2003

6712

Schedule K-1 (Form 1120S) 2003 SWABI, INC DBA SEASONS PIZZA

02-0501577 Page 2

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Adjustments and Tax Preference Items	14 a Depreciation adjustment on property placed in service after 1986	14a	See page 6 of the Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251
	b Adjusted gain or loss	14b	
	c Depletion (other than oil and gas)	14c	
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)	
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
	e Other adjustments and tax preference items (attach schedule)	14e	
Foreign Taxes	15 a Name of foreign country or U.S. possession		Form 1116, Part I
	b Gross income from all sources	15b	
	c Gross income sourced at shareholder level	15c	
	d Foreign gross income sourced at corporate level:		
	(1) Passive	15d(1)	
	(2) Listed categories (attach schedule)	15d(2)	
	(3) General limitation	15d(3)	
	e Deductions allocated and apportioned at shareholder level:		
	(1) Interest expense	15e(1)	
	(2) Other	15e(2)	
	f Deductions allocated and apportioned at corporate level to foreign source income:		
(1) Passive	15f(1)		
(2) Listed categories (attach schedule)	15f(2)		
(3) General limitation	15f(3)		
	g Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g	
	h Reduction in taxes available for credit (attach schedule)	15h	
Other	16 Section 59(e)(2) expenditures: a Type		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	b Amount	16b	
	17 Tax-exempt interest income	17	Form 1040, line 8b
	18 Other tax-exempt income	18	See page 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	19 Nondeductible expenses	19	
	20 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	20	
	21 Amount of loan repayments for "Loans From Shareholders"	21	Form 8611, line 8
	22 Recapture of low-income housing credit:		
a From section 42(j)(5) partnerships	22a		
b Other than on line 22a	22b		
Supplemental Information	23 Supplemental information required to be reported separately to each shareholder (attach additional schedules if more space is needed):		

JWA
311742
01-07-04

Schedule K-1 (Form 1120S) 2003

12

SHAREHOLDER NUMBER 2

00019

FORM NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BT-SUMMARY
 For the CALENDAR year **2003** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

FOR DRA USE ONLY
SEQUENCE #1

STEP 1 Please Print or Type	PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	CORPORATE, PARTNERSHIP, FIDUCIARY OR NON-PROFIT NAME SWABI, INC		FEDERAL EMPLOYER IDENTIFICATION NUMBER 02-0501577
	NUMBER & STREET ADDRESS 15 CRYSTAL AVENUE		DEPARTMENT IDENTIFICATION NUMBER
	ADDRESS (continued)		PRINCIPAL BUSINESS ACTIVITY CODE (Federal) 722210
CITY/TOWN, STATE & ZIP CODE DERRY, NH 03038			

STEP 2
Return
Type
and
Federal
Infor-
mation

ARE YOU REQUIRED TO FILE A BET RETURN: YES ☒ NO ☐ If you checked yes, please make sure the complete return is attached to the BT-Summary.

ARE YOU REQUIRED TO FILE A BPT RETURN: YES ☒ NO ☐

☒ (1) CORPORATION ☐ (3) PARTNERSHIP ☐ (1) PROPRIETORSHIP ☐ AMENDED RETURN
☐ (2) COMBINED GROUP ☐ (5) NON-PROFIT ☐ (4) FIDUCIARY ☐ FINAL RETURN

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to New Hampshire. Enter years covered by IRS _____ Do not use this form to report an IRS adjustment. See Step 2 instructions.

STEP 3
PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN THE BUSINESS TAX SUMMARY

STEP 4 Figure Your Balance Due or Over- payment	1(a) Business Enterprise Tax Net of Statutory Credit	1(a)	469	
	1(b) Business Profits Tax Net of Statutory Credits	1(b)	629	1 1098
	2 PAYMENTS:			
	(a) Tax paid with application for extension	2(a)		
	(b) Total of this year's estimated tax payments	2(b)		
	(c) Credit carryover from prior year	2(c)		
	(d) Paid with original return (Amended returns only)	2(d)		2
	3 TAX DUE: (Line 1 minus Line 2)			3 1098
	4 ADDITIONS TO TAX:			
	(a) Interest (See instructions)	4(a)		
	(b) Failure to Pay (See instructions)	4(b)		
	(c) Failure to File (See instructions)	4(c)		
	(d) Underpayment of Estimated Tax (See instructions)	4(d)	48	4 48
	5(a) Subtotal of Amount Due (Line 3 plus Line 4)	5(a)	1146	
	5(b) Return Payment Made Electronically	5(b)		
5 BALANCE DUE: Line 5(a) minus 5(b). Make your payment on line at www.state.nh.us/revenue or make check payable to: STATE OF NEW HAMPSHIRE. Enclose, but do not staple or tape, your payment with this return.			5 1146	
6 OVERPAYMENT: [Line 1 plus Line 4 minus Lines 2 and 5(b)]	6			
7 Apply overpayment amount of Line 6 to: (a) Credit - Next Year's tax liability			7(a)	
(b) Refund - Allow 12 weeks for processing			7(b)	

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.

STEP 5
Signature(s)

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

02/10/2004

FOR DRA USE ONLY	SIGNATURE (IN INK)	DATE	SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER	DATE
			02-0343936	
	TITLE		PREPARER'S TAX IDENTIFICATION NUMBER	
			28 BIRCH STREET	
	SPOUSE'S SIGNATURE (IN INK) (PROPRIETORSHIP ONLY)	DATE	PREPARER'S ADDRESS	
			DERRY, NH 03038	
			CITY/TOWN, STATE & ZIP CODE	

MAIL
TO: NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

BT-SUMMARY
Rev. 10/03

305121 10-28-03 PFX

FORM

BET

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

**BUSINESS ENTERPRISE TAX RETURN FOR CORPORATIONS,
PARTNERSHIPS, FIDUCIARIES AND NON-PROFIT ORGANIZATIONS****SEQUENCE # 2**YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN \$150,000 OR
THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000.**LINE-BY-LINE INSTRUCTIONS**

STEP 1 Name and FEIN	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the Corporate, Partnership, Fiduciary or Non-Profit name and federal employer identification number in the spaces provided.	
BET-80 Apportion- ment	Business Enterprise Tax Base Apportionment Form BET-80, BUSINESS ENTERPRISE TAX APPORTIONMENT, must be completed in order to determine the values for Lines 1, 2 and 3 of the Form BET. Use Form BET-80 if your business activity is both inside and outside NH.	
STEP 2 Compute the Enterprise Value Tax Base	If business activity was both inside and outside NH: Line 1 Enter the total amount from the BET-80, Line 17. Line 2 Enter the total amount from the BET-80, Line 24. Line 3 Enter the total amount from the BET-80, Line 29. Line 4 Enter the sum of Lines 1, 2 and 3.	If business activity was 100% inside NH: Line 1 Enter the total dividends paid. Line 2 Enter the total compensation on wages paid or accrued. Line 3 Enter the total interest paid or accrued. Line 4 Enter the sum of Lines 1, 2 and 3. See BET instructions and quick checklist.
STEP 3 Figure Your Tax	Line 5 Multiply Line 4 by .0075. Line 6 STATUTORY CREDITS (a) Enter the amount of any CDFA (Investment Tax Credit) claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax form(s) the combined total shall not exceed \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999. (b) Enter the Community Reinvestment and Opportunity (CROP) Credit as authorized by your agreement with the Department of Resources and Economic Development (DRED) under RSA 162-N. Line 7 Enter the total amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. Enter the amount from Line 7 on Line 1(a) of the BT-Summary.	

For the CALENDAR year **2003** or other taxable period beginning Mo Day Year and ending Mo Day Year

STEP 1 Please Print or Type Name	CORPORATE, PARTNERSHIP, FIDUCIARY, OR NON-PROFIT NAME SWABI, INC DBA SEASONS PIZZA	FEDERAL EMPLOYER IDENTIFICATION NUMBER 02-0501577 DEPARTMENT IDENTIFICATION NUMBER
--	---	---

If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for Lines 1, 2 and 3. If you need Form BET-80 and it is not included in your booklet, it may be obtained from our web site at www.state.nh.us/revenue or by calling (603) 271-2192.

STEP 2 Compute the Taxable Enterprise Value Tax Base	1 Dividends Paid	1	0	
	2 Compensation and Wages Paid or Accrued	2	62086	
	3 Interest Paid or Accrued	3	438	
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)	4	62524	
STEP 3 Figure Your Tax	5 NH Business Enterprise Tax (Line 4 multiplied by .0075)	5	469	
	6 STATUTORY CREDITS (a) RSA 162-L:10. CDFA-Investment Tax Credit	6(a)		
	(b) RSA 162-N. CROP Credit	6(b)		
	7 Business Enterprise Tax Net of Statutory Credits (Line 5 minus Line 6.) (IF NEGATIVE, ENTER ZERO) ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.	7	469	

365311
10-28-03 CCH

IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.

2

BET
Rev. 10/03

00021

FORM

NH-1120

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
CORPORATION BUSINESS PROFITS TAX RETURN

SEQUENCE # 4

For the CALENDAR year 2003 or other taxable period beginning

Mo Day Year

and ending

Mo Day Year

Due Date for CALENDAR year filers is on or before March 15, 2004 or the 15th day of the 3rd month after the close of the taxable period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.

STEP 1 Please Print or Type	Name of Corporation		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER	
	SWABI, INC DBA SEASONS PIZZA		02-0501577	
STEP 2 Questions	A Is the corporation filing its tax return on an IRS approved 52/53 week tax year?		Yes	No <input checked="" type="checkbox"/>
	B Does the corporation file with the IRS as part of a federal consolidated return?		Yes	No <input checked="" type="checkbox"/>
	C Is this corporation affiliated with any other business organization that files business tax returns with this department? Please identify by name and FEIN:		Yes	No <input checked="" type="checkbox"/>
	D Does the corporation file as part of a unitary group in any other jurisdiction?		Yes	No <input checked="" type="checkbox"/>
	E Is this a "combined" business profits tax return?		Yes	No <input checked="" type="checkbox"/>
If the answer to "E" is yes, do not complete this return. You must file a NH-1120-WE return. You may download the Business tax forms for Combined Groups from our web site at www.state.nh.us/revenue or call (603) 271-2192 to request the business tax booklet for Combined Groups.				
STEP 3 Figure Your Taxes	1 Gross Business Profits		Bonus Depreciation	
	(a) Taxable income (loss) before net operating loss deduction and special deductions (Attach copy of federal return)		1(a)	12916 <input checked="" type="checkbox"/>
	(b) Separate entity or passive loss limitation adjustments		1(b)	
	(c) NH Gross Business Profits (Combine Line 1(a) and Line 1(b)) (If negative, show in parenthesis. See worksheet for Net Operating Loss, NOL, provisions)		1(c)	12916
	2 Additions and Deductions			
	(a) Add back income taxes or franchise taxes measured by income (Attach schedule of taxes by state)		2(a)	
	(b) NH Net Operating Loss Deduction (Attach Form DP-132)		2(b)	
	(c) Interest on direct US Obligations		2(c)	
	(d) Wage adjustment required by IRC Section 280C		2(d)	
	(e) Deductible dividends		2(e)	
	(f) Income exempt under federal constitutional law, net of related expenses		2(f)	
	(g) Distribution from joint venture or partnership subject to NH taxation (Attach schedule: Name, FEIN, and amount distributed)		2(g)	
	(h) Foreign dividend gross-up (I.R.C. Section 78)		2(h)	
	(i) Research contribution (See RSA 77-A:4 XII. Attach computation)		2(i)	
	(j) Contributions made to a Qualified Investment Capital Company (Attach a schedule detailing name, FEIN and amount)		2(j)	
(k) Add back return of capital from Qualified Investment Capital Company (Attach a schedule detailing name, FEIN and amount)		2(k)		
(l) Combine Lines 2(a) through 2(k). If negative, show in parenthesis		2(l)		
3 Adjusted Gross Business Profits (Line 1(c) adjusted by Line 2(l). If negative, show in parenthesis)		3	12916	
4 New Hampshire Apportionment (Attach Form DP-80)		4	1.000000	
5 New Hampshire Taxable Business Profits (Line 3 x Line 4. If negative, enter zero.)		5	12916	
6 New Hampshire Business Profits Tax (Line 5 x 8.5%)		6	1098	
STEP 4 Figure Your Credits	7 Credits allowed under RSA 77-A:5 (Attach Form DP-160)		7	
	8 Subtotal (Line 6 minus Line 7)		8	1098
	9 Business Enterprise Tax Credit		9	469
	10 Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 8 or Line 9)		10	469
	11 NH Business Profits Tax Net of Statutory Credits (Line 8 less Line 10. IF NEGATIVE, ENTER ZERO.) Enter the amount from Line 11 on Line 1(b) of the BT-Summary.		11	629

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10-28-03

CCH

If you have completed this return it must be filed with the BT-Summary and all applicable Federal forms.

NH-1120
Rev. 10/03

FORM
DP-2210/2220NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
EXCEPTIONS AND PENALTY
FOR THE UNDERPAYMENT OF ESTIMATED TAX

CHECK ONE

- ☒ BUSINESS TAX RETURNS
☐ INTEREST & DIVIDENDS TAX RETURN
☐ OTHER

SEQUENCE #6

For the CALENDAR year 2003 or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

NAME

SWABI, INC
DBA SEASONS PIZZAFEDERAL EMPLOYER IDENTIFICATION NUMBER
OR SOCIAL SECURITY NUMBER
OR DEPARTMENT IDENTIFICATION NUMBER

02-0501577

PART I - FIGURE YOUR UNDERPAYMENT

1 Current year tax \$ 1098.
 2 90% of Line 1 (Line 1 x .90) \$ 988.

3(a) Enter in columns A through D the installment dates that correspond to the 15th of the 4th, 6th, 9th, and 12th months of your tax period or specify statutory due dates. (I&D filers see instructions)

3(b) Applicable percentages

3(c) Enter Line 2 multiplied by Line 3(b) for columns A through D

4 Amount paid timely or credited for each period

5 Overpayment of previous installment

6 Total (add Line 4 plus Line 5)

7 Overpayment [Line 6 minus Line 3(c)]. Enter in Line 5 next column

8 Underpayment (Line 3(c) minus Line 6)

A	B	C	D
04/15/2003	06/16/2003	09/15/2003	12/15/2003
25%	25%	25%	25%
247.	247.	247.	247.
247.	247.	247.	247.

PART II - EXCEPTIONS TO PENALTY - SEE INSTRUCTIONS

9 Cumulative amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of your tax period from Line 4. (I&D calendar year filers see instructions)

10 Applicable percentages

11 Exception, pursuant to RSA 21-J:32,IV(a), prior period's tax (prior year must be 12 full months)

12 Applicable percentages

13 Exception, pursuant to RSA 21-J:32,IV(b), prior period's tax base and facts using current year's tax rate

14 Applicable percentages

15 Exception, pursuant to RSA 21-J:32,IV(c), tax on annualized income (Attach Schedule)

A	B	C	D
25%	50%	75%	100%
157.	313.	470.	626.
25%	50%	75%	100%
156.	313.	469.	626.
22.5%	45%	67.5%	90%

PART III - COMPUTE THE PENALTY

16 Amount of underpayment from Part I, Line 8

17 Enter the date of payment or statutory due date of tax, whichever is earlier

18 Enter the number of days from installment date [Line 3(a)] to date shown on Line 17

19 Interest due after 12/31/03 $\frac{\text{Number of days} \times 7\%}{366} \times \text{Underpayment at 7\% (see instructions)}$ amount (Line 16)20 Interest due through 12/31/03 $\frac{\text{Number of days} \times 8\%}{365} \times \text{Underpayment at 8\% (see instructions)}$ amount (Line 16)

Note: For interest rate in other years see instructions

21 Penalty for Underpayment of Estimated Tax (Line 19 plus Line 20)

22 Total Penalty for Underpayment of Estimated Tax (Total of columns A through D, Line 21) SEE STATEMENT 1 48.

FORM

DP - 120

Schedule S

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS PROFITS TAX - SMALL BUSINESS CORPORATIONS
COMPUTATION OF "S" CORPORATION GROSS BUSINESS PROFITS

SEQUENCE # 9

INTENT	It is the primary intent of the Department to equate the federally distinguished subchapter "S" corporations with regular corporations. No part of this form shall be construed as to allow a greater deduction from income or inclusion to income than would be allowable for regular C corporations. (Rev 302.01).
NEED HELP	Please see Rev 302.01 or contact the Audit Division at (603) 271-3400. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
WHO MUST FILE	Corporations which qualify for and file as Subchapter "S" corporations for federal income tax purposes pursuant to the Internal Revenue Code, as amended, are treated the same as corporations which file as regular "C" corporations for federal income tax purposes. All business organizations organized as Subchapter "S" corporations for federal income tax purposes must file NH Form DP-120.
WHEN TO FILE	Form DP-120 must be filed with Form NH-1120.
REFERENCES TO FEDERAL FORMS	All references to federal tax forms and form lines are based on draft forms available at the time the state forms were printed. If the federal line number and description do not match, follow the line description or contact the Department at (603) 271-3400.

 For the CALENDAR year **2003** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

NAME SWABI, INC DBA SEASONS PIZZA	FEDERAL EMPLOYER IDENTIFICATION NUMBER 02-0501577
---	---

 WERE ANY DISTRIBUTIONS MADE TO NEW HAMPSHIRE SHAREHOLDERS? Yes _____ No X

If yes, then you are required to file form DP-9 under separate cover by May 1, 2004 to report actual distributions to New Hampshire shareholders.

1 Income and Deductions from Federal Form 1120S. SHOW ALL LOSSES IN PARENTHESIS, e.g. (\$50)

(a) Ordinary income (loss) from trade or business activities

 (Federal Form 1120S, Page 1, Line 21) 1(a) 10303

(b) Net income (loss) from rental real estate activities

(Federal Form 1120S, Schedule K, Line 2) 1(b) _____

(c) Net income (loss) from other rental activities

(Federal Form 1120S, Schedule K, Line 3) 1(c) _____

 (d) Portfolio income (loss) such as but not limited to
interest, dividend or royalty income

(Federal Form 1120S, Schedule K, Lines 4a, b, c & f) 1(d) _____

(e) Capital gain on the sale of assets

(Federal Form 1120S, Schedule K, Lines 4d & 4e(1)) 1(e) _____

(f) Net gain (loss) under section 1231

(Federal Form 1120S, Schedule K, Line 5) 1(f) _____

(g) Other income (loss) from "S" corporation activities

(Federal Form 1120S, Schedule K, Line 6) 1(g) _____

 (h) Other "S" Corporation expenses (Federal Form 1120S,
Schedule K, Lines 7, 8, 9 & 10)

(Refer to Rev 302.01 for limitations) 1(h) _____

(i) Total "S" corporation income and deductions

 (Combine Lines 1(a) through 1(h)) 1(i) 10303
2 Other deductions not included in "S" Corporation return allowable to "C" Corporations under the Internal Revenue Code. (Attach supporting schedule) 2 _____

3 "S" Corporation Gross Business Profits (Loss.)

 (Combine Line 1(i) and Line 2.) Enter here and on Form NH-1120, page 1, Line 1(a) 3 10303

SWABI, INC DBA SEASONS PI A

02-0501577

FORM DP-2210/2220 COMPUTATION OF UNDERPAYMENT PENALTY STATEMENT 1

EVENT AMOUNT	TYPE	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT	DAYS	INTEREST RATE	AMOUNT OF PENALTY
247.	Q	247.	04/15/2003 12/31/2003	260	8.0000	14.
	R	247.	12/31/2003 03/15/2004	75	7.0000	4.
247.	Q	247.	06/16/2003 12/31/2003	198	8.0000	11.
	R	247.	12/31/2003 03/15/2004	75	7.0000	4.
247.	Q	247.	09/15/2003 12/31/2003	107	8.0000	6.
	R	247.	12/31/2003 03/15/2004	75	7.0000	4.
247.	Q	247.	12/15/2003 12/31/2003	16	8.0000	1.
	R	247.	12/31/2003 03/15/2004	75	7.0000	4.
TOTAL TO FORM DP-2210/2220 LINE 22						48.

EVENT TYPE: Q = QUARTERLY AMOUNT DUE
P = PAYMENT
R = INTEREST RATE CHANGE
L = LEAP YEAR CHANGE
O = OVERPAYMENT FROM PRIOR YEAR/QUARTER

FORM
CORP
Schedule RNEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
CORPORATE BUSINESS PROFITS TAX RECONCILIATION OF
NH GROSS BUSINESS PROFITS SCHEDULE R

SEQUENCE # 13

For the CALENDAR year 2003 or other taxable period beginning _____ and ending _____

Name SWABI, INC DBA SEASONS PIZZA	FEIN 02-0501577
---	---------------------------

This Schedule R shall be used to reconcile the Taxable Income before Net Operating Loss and Special Deductions line of the federal corporate income tax return filed with the Internal Revenue Service to the federal income calculated using the Internal Revenue Code (IRC) in effect on December 31, 2000. The revised calculation of federal income shall be used for the NH's Gross Business Profits Taxable Income on Line 1(a) of the NH-1120.

1	Federal Income (Loss) from business activities from return filed with IRS	1	<u>10303.</u>
2	Additions required to federal income:		
(a)	IRC Section 179 expense taken on federal return for assets placed in service during the current taxable period	2(a)	<u>0.</u>
(b)	Bonus depreciation on assets acquired after September 10, 2001 (Federal Form 4562)	2(b)	<u>2750.</u>
(c)	Current period depreciation reported on federal return for assets for which additional IRC Section 179 deductions were reported in any taxable period and/or for which bonus depreciation was reported in any taxable period	2(c)	<u>138.</u>
(d)	Other amounts reported on federal return that need to be adjusted due to revisions to the IRC in effect on December 31, 2000	2(d)	<u></u>
(e)	Total additions (Sum of Line 2(a) through Line 2(d))	2(e)	<u>2888.</u>
3	Deductions required from federal income: (The deductions allowed in this section are the deductions that would be allowed on assets placed in service in 2001 through 2003 using the IRC in effect on on 12/31/2000.)		
(a)	IRC Section 179 expense allowed on assets placed in service during current taxable period	3(a)	<u>0.</u>
(b)	Current taxable period depreciation allowable for assets for which the bonus depreciation deductions reported for any taxable period and/or additional Section 179 deductions for any taxable period reported on the federal return	3(b)	<u>275.</u>
(c)	Other deductions required due to revisions to the IRC in effect on December 31, 2000	3(c)	<u></u>
(d)	Total deductions (Sum of Line 3(a) through Line 3(c))	3(d)	<u>275.</u>
4	Adjustments required on sale of assets acquired after September 10, 2001 or on which additional IRC Section 179 expense was taken. (The federal calculation of any gain or loss on the sale of these assets must be adjusted to reflect the different NH basis for the assets)		
(a)	Federal gain (loss) on sale of assets acquired after September 10, 2001 or on which the additional IRC Section 179 expense was taken	4(a)	<u></u>
(b)	Gross sales price for assets acquired after September 10, 2001, or on which the additional IRC Section 179 expense was taken, and sold in current taxable period	4(b)	<u></u>
(c)	NH basis of assets acquired after September 10, 2001, or on which additional IRC Section 179 expense was taken, and sold in current taxable period	4(c)	<u></u>
(d)	NH gain (NH loss) on sale of assets acquired after September 10, 2001 on which additional IRC Section 179 expense was taken. [Line 4(b) MINUS Line 4(c)]	4(d)	<u></u>
(e)	Total adjustments for sale of assets (Line 4(d) minus 4(a))	4(e)	<u></u>
5	Adjusted Gross Business Profits (Enter this amount on Line 1(a) of your NH Corporate Business Profits Tax return) Line 1 plus Line 2(e) minus Line 3(d) plus Line 4(e)	5	<u>12916.</u>

This schedule must be attached to your Corporate Business Profits Tax Return and you must check the box on the front of the return indicating
Special Depreciation.

Corp
Schedule R
Rev. 10/03

P. 01/01

OCT-22-2004 FRI 01:45 PM



Swabi, Inc.
 DBA Seasons Pizza, 15 Crystal Avenue
 Derry, NH 03038

Toheed Zaman
 18 Birch Street Apt 13
 Derry, NH 03038

Social Security #: 001-02-1376
 Department: Default Department
 Employee ID: 15
 Period beginning: 9/27/2004
 Period end: 10/3/2004
 Check Date: 10/8/2004
 Check number: 1517
 YTD Used Available

Rate	Hours	Amount	YTD
Hourly	10.5000	40.00	420.00
			7,980.00

Total Wages	Federal W/H	FICA-Med	FICA-SS	YTD
420.00	40.00	420.00	7,980.00	
				760.00
				115.71
				26.04
				494.76

Deductions	Amount	YTD
Total Deductions	0.00	0.00
Net Check	227.87	1,170.47
Direct Deposit Total	227.87	1,170.47

Swabi, Inc.
 DBA Seasons Pizza, 15 Crystal Avenue
 Derry, NH 03038

Toheed Zaman
 18 Birch Street Apt 13
 Derry, NH 03038

Social Security #: 001-02-1376
 Department: Default Department
 Employee ID: 15
 Period beginning: 10/4/2004
 Period end: 10/10/2004
 Check Date: 10/15/2004
 Check number: 1517
 YTD Used Available

Rate	Hours	Amount	YTD
Hourly	10.5000	40.00	420.00
			8,400.00

Total Wages	Federal W/H	FICA-Med	FICA-SS	YTD
420.00	40.00	420.00	7,980.00	
				800.00
				121.80
				26.04
				520.80

Deductions	Amount	YTD
Total Deductions	6.00	0.00
Net Check	414.00	1,584.47
Direct Deposit Total	414.00	1,584.47

00027



7004 2890 0003 6102 6347



192 05 05,570 JAN 19 03
2230 505,570 JAN 19 03
5127 MAILED FROM ZIP CODE 02106

FIRST CLASS MAIL

FIRST CLASS MAIL

FITZGERALD & COMPANY, LLC

FitzGerald & Company LLC
Attorneys at Law
18 Tremont Street, Suite 210
Boston, MA 02108
www.fitzgeraldlawcompany.com

United States Citizenship & Immigration Services
Eastern Service Center
75 Lower Welden Street
St. Albans, VT 05479-0001

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DIRECTOR
2005 JAN 21 PM 4:20
ST. ALBANS, VT 05479-0001

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IMMEDIATE ATTENTION
REQUESTED

FIRST CLASS

FIRST CLASS

FIRST CLASS

FIRST CLASS

U.S. Department of Homeland Security
75 Lower Welden Street
St. Albans, VT 05479



U.S. Citizenship
and Immigration
Services

December 20, 2004

SWABI INC
ATTN ROXANA VERONICA MURO ESQ
FITZGERALD & COMPANY LLC
18 TREMONT ST RM 210
BOSTON MA 02108-2301

A Number: A79681723
File Receipt Number: EAC0404750469
Beneficiary: ZAMAN, TOHEED

Dear Sir/Madam:

On December 8, 2003, Swabi, Inc., dba Seasons Pizza filed an Immigrant Petition for Alien Worker (Form I-140) to classify Toheed Zaman as a cook under section 203(b)(3) of the Immigration and Nationality Act, supported by a Department of Labor Certification (Form ETA-750). The ETA-750 has a priority date (filing date) of May 30, 2003.

Title 8, Code of Federal Regulations, part 204.5(g) states in part:

- (2) Any petition filed by or for an employment-based immigrant which requires an offer of employment must be accompanied by evidence that the prospective United States employer has the ability to pay the proffered wage. The petitioner must demonstrate this ability at the time the priority date is established and continuing until the beneficiary obtains lawful permanent residence.

The petitioning company is a restaurant, established in 1998. The company currently employs 2 people. The record indicates the petitioning company has employed the beneficiary since October 2002. The ETA-750 indicates the recommended annual salary (proffered wage) for this position is \$21,840.00. This position requires the minimum education, training or experience of 6 months experience in food preparation.

On August 31, 2004 a Notice of Action (Form I-797) was sent to the petitioning company requesting the following additional information in support of the petition:

Additional evidence to establish the ability to pay the proffered wage by submitting either the petitioning company's 2003 United States federal income tax return(s), with all schedules and attachments, or the company's annual reports for 2003 accompanied by audited or reviewed financial statements, or as secondary evidence copies of the beneficiary's 2003 Form W-2 Wage and Tax Statement(s) showing how much the beneficiary was paid by the company.

www.uscis.gov

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00029

Page 2
A79681723
EAC0404750469

On October 25, 2004 the petitioning company submitted the following additional evidence:

- A photocopy of 2 of the beneficiary's paystubs dated October 8th and October 15, 2004.
- A copy of the company's 1120s Tax Return and related schedules for 2003.

Form W-2 Wage and Tax Statements for the beneficiary were not submitted.

The paystubs submitted as evidence indicate the petitioning company paid beneficiary \$8,400.00 as of October 10, 2004. A full-time employee working from January of 2004 and paid the proffered wage indicated on the ETA-750 should have earned approximately \$15,000.00 by October of 2004.

The 2003 Tax return shows the petitioning company had an income of \$10,303.00. Line 8 of the company's tax returns indicate that there were no salaries and wages paid in 2003. Schedule A indicates the company incurred some expenses identified as cost of labor that totaled \$8,736.00. Schedule L of the tax return indicates net current assets in 2003 of \$11,146.00.

The company's income and current assets fall far below the amount needed to meet the salary required by the ETA-750. Additionally, the beneficiary's paystubs also reflect that the proffered wage is not being met. The evidence submitted does not establish that the company had the ability to pay the proffered wage of \$21,840.00.

Although it was not included in the notice of action, the record does not contain any evidence of the beneficiary's required experience, beyond the work experience listed on Part B. of the ETA-750.

Evidence relating to qualifying experience or training should be in the form of letter(s) from current or former employer(s) or trainer(s), and should include the name, address and title of the writer. A specific description of the duties performed by the alien or of the training received as well as the beginning and ending dates of employment should be provided in the letters submitted. Experience/training received through prior employment should be documented by the prior employer. If such evidence is unavailable, other documentation relating to the alien's experience will be considered. Evidence of the beneficiary's experience should be addressed in any future filings.

In visa petition proceedings, the petitioner bears the burden of establishing eligibility for the benefits sought. See Matter of Brantigan, 11 I. & N. Dec. 493 (BIA 1966).

In view of the above, the petition is denied.

You may appeal this decision by filing a completed Form I-290B with the Vermont Service Center within 30 days from the date of this notice, 33 days if this notice was received by mail. A copy of Form I-290B, Notice of Appeal to the Administrative Appeals Unit, is enclosed for your use. While your appeal will be decided by the Administrative Appeals Unit (AAU) in Washington, DC, it should be sent to the Vermont Service Center with the required fee of \$110.00 at the following address:

Vermont Service Center
75 Lower Welden Street
St. Albans, VT 05479

Page 3
A79681723
EAC0404750469

You may also include a brief or other written statement in support of your appeal. If no appeal is filed within the time allowed, this decision is final.

Sincerely,

A handwritten signature in cursive script that reads "Paul E. Novak Jr.".

Paul E. Novak, Jr.
Center Director

Enclosure(s)

CC: SWABI INC
15 CRYSTAL AVENUE
DERRY NH 03038

00031

U.S. Department of Justice
Immigration and Naturalization ServiceOffice of Entry of Appearance
Attorney or Representative

Appearances - An appearance shall be filed on this form by the attorney or representative appearing in each case. Thereafter, substitution may be permitted upon the written withdrawal of the attorney or representative of record or upon notification of the new attorney or representative. When an appearance is made by a person acting in a representative capacity, his personal appearance or signature shall constitute a representation that under the provisions of this chapter he is authorized and qualified to represent. Further proof of authority to act in a representative capacity may be required. **Availability of Records** - During the time a case is pending, and except as otherwise provided in 8 CFR 103.2 (b), a party to a proceeding or his attorney or representative shall be permitted to examine the record of proceeding in a Service office. He may, in conformity with 8 CFR 103.10, obtain copies of Service records or information therefrom and copies of documents or transcripts of evidence furnished by him. Upon request, he/she may, in addition, be loaned a copy of the testimony and exhibits contained in the record of proceeding upon giving his/her receipt for such copies and pledging that it will be surrendered upon final disposition of the case or upon demand. If extra copies of exhibits do not exist, they shall not be furnished free on loan; however, they shall be made available for copying or purchase of copies as provided in 8 CFR 103.10.

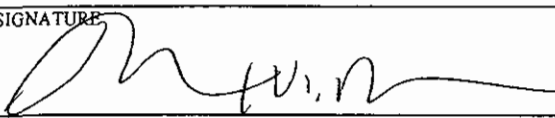
In re: Season's Pizza (Petitioner)
Toheed Zaman (Beneficiary) Date: 10/5/05
File No. 79-681-723

I hereby enter my appearance as attorney for (or representative of), and at the request of the following named person(s):

Name:	<input checked="" type="checkbox"/> Petitioner <input type="checkbox"/> Beneficiary	<input type="checkbox"/> Applicant
Address: (Apt. No.) (Number & Street) (City) (State) (Zip Code)	15 Crystal Avenue Derry NH	03038
Name:	<input type="checkbox"/> Petitioner <input checked="" type="checkbox"/> Beneficiary	<input type="checkbox"/> Applicant
Address: (Apt. No.) (Number & Street) (City) (State) (Zip Code)	#3 18 Birch Street Derry NH	

Check Applicable Item(s) below:

- ☒ 1. I am an attorney and a member in good standing of the bar of the Supreme Court of the United States or of the highest court of the following State, territory, insular possession, or District of Columbia
MA-SJCT. and am not under a court or administrative agency order suspending, enjoining, restraining, disbaring, or otherwise restricting me in practicing law.
Name of Court
- ☐ 2. I am an accredited representative of the following named religious, charitable, social service, or similar organization established in the United States and which is so recognized by the Board:
- ☐ 3. I am associated with
the attorney of record previously filed a notice of appearance in this case and my appearance is at his request. (If you check this item, also check item 1 or 2 whichever is appropriate.)
- ☐ 4. Others (Explain Fully.)

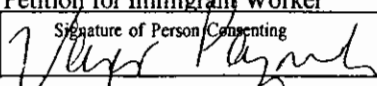
SIGNATURE 	COMPLETE ADDRESS FitzGerald & Company, LLC 59 Temple Place, Suite 444 Boston, MA 02111
NAME (Type or Print) Roxana Veronica Muro	TELEPHONE NUMBER (617) 542-0033

PURSUANT TO THE PRIVACY ACT OF 1974, I HEREBY CONSENT TO THE DISCLOSURE TO THE FOLLOWING NAMED ATTORNEY OR REPRESENTATIVE OF ANY RECORD PERTAINING TO ME WHICH APPEARS IN ANY IMMIGRATION AND NATURALIZATION SERVICE SYSTEM OF RECORDS:

Roxana Veronica Muro

(Name of Attorney or Representative)

THE ABOVE CONSENT TO DISCLOSURE IS IN CONNECTION WITH THE FOLLOWING MATTER:

Season's Pizza	I-140 Petition for Immigrant Worker
Name of Person Consenting Viggo Porzada	Signature of Person Consenting  Date 10/5/05

(NOTE: Execution of this box is required under the Privacy Act of 1974 where the person being represented is a citizen of the United States or an alien lawfully admitted for permanent residence.)

This form may not be used to request records under the Freedom of Information Act or the Privacy Act. The manner of requesting such records is contained in 8CFR 103.10 and 103.20 EtSeq.

Form G-28 (09/26/00)Y

00032

U.S. Department of Homeland Security
Bureau of Citizenship and Immigration Services

OMB No. 1615-0015; Exp. 8-31-04

I-140, Immigration Petition for Alien Worker**START HERE - Please Type or Print.****FOR BCIS USE ONLY****Part 1. Information about the person or organization filing this petition.**

If an individual is filing, use the top name line. Organizations should use the second line.

Family Name (Last Name)	Given Name (First Name)	Full Middle Name
Company or Organization Name		
Swabi, Inc. dba Season's Pizza		
Address: (Street Number and Name)		Suite #
15 Crystal Avenue		
Attn:		
City	State/Province	
Derry	NH	
Country	Zip/Postal Code	
USA	03038	
IRS Tax #	Social Security # (if any)	E-Mail Address (if any)
02-0501577		

Part 2. Petition type.

This petition is being filed for: (Check one)

- 1734342
- a. ☐ An alien of extraordinary ability.
b. ☐ An outstanding professor or researcher.
c. ☐ A multinational executive or manager.
d. ☐ A member of the professions holding an advanced degree or an alien of exceptional ability (who is NOT seeking a National Interest Waiver).
e. ☒ A skilled worker (requiring at least two years of specialized training or experience) or professional.
f. ☐ Item E no longer available.
g. ☐ Any other worker (requiring less than two years of training or experience).
h. ☐ An alien applying for a National Interest Waiver (who IS a member of the professions holding an advanced degree or an alien of exceptional ability).

Part 3. Information about the person you are filing for.

Family Name (Last Name)	Given Name (First Name)	Full Middle Name
Zaman	Toheed	
Address: (Street Number and Name)		Apt. #
18 Birch Street		3
C/O: (In Care Of)		
City	State/Province	
Derry	NH	
Country	Zip/Postal Code	E-Mail Address (if any)
USA	03038	
Daytime Phone # (with a real/country code)		Date of Birth (mm/dd/yyyy)
(603)434-9623		09/11/1973
City/Town/Village of Birth	State/Province of Birth	Country of Birth
Swabi		Pakistan
Country of Nationality/Citizenship	A # (if any)	Social Security # (if any)
Pakistani	79-681-723	---

IF IN THE U.S.	Date of Arrival (mm/dd/yyyy)	I-94 # (Arrival/Departure Document)
	07/15/1999	069547098 08
	Current Nonimmigrant Status	Date Status Expires (mm/dd/yyyy)
	B2OVST	01-14-2000

Returned	Receipt
Date	
Date	
Resubmitted	
Date	
Date	
Reloc Sent	
Date	
Reloc Rec'd	
Date	
Date	

Classification:

- 203(b)(1)(A) Alien of Extraordinary
203(b)(1)(B) Outstanding Professor or Researcher
203(b)(1)(C) Multi-national executive or manager
203(b)(2) Member of professions w/adv. degree or exceptional ability
☒ 203(b)(3)(A)(i) Skilled Worker
☐ 203(b)(3)(A)(ii) Professional
☐ 203(b)(3)(A)(iii) Other worker

Certification:

- ☐ National Interest Waiver (NIW)
☐ Schedule A, Group I
☐ Schedule A, Group II

Priority Date	Consulate
5-30-03	245
Remarks	
E-31	430

Action Block**Denied at VSC**DENIED
DE 26 2004
Paul E. Novak Jr.**To Be Completed By**Attorney or Representative, if any.
☒ Fill in box if G-28 is attached to represent the applicant.

ATTY State License # 653657

Part 4. Processing Information.

1. Please complete the following for the person named in Part 3: (Check one)

☐ Alien will apply for a visa abroad at the American Embassy or Consulate at:

City

Foreign Country

☒ Alien is in the United States and will apply for adjustment of status to that of lawful permanent resident.

Alien's country of current residence or, if now in the U.S., last permanent residence abroad

2. If you provided a U.S. address in Part 3, print the person's foreign address:

3. If the person's native alphabet is other than Roman letters, write the person's foreign name and address in the native alphabet:

4. Are you filing any other petitions or applications with this one?

☒ No☐ Yes-attach an explanation

5. Is the person you are filing for in removal proceedings?

☐ No☒ Yes-attach an explanation

6. Has any immigrant visa petition ever been filed by or on behalf of this person?

☒ No☐ Yes-attach an explanation

If you answered yes to any of these questions, please provide the case number, office location, date of decision and disposition of the decision on a separate sheet(s) of paper.

Part 5. Additional information about the petitioner.

1. Type of petitioner (Check one).

☒

Employer

☐

Self

☐

Other (Explain, e.g., Permanent Resident, U.S. Citizen or any other person filing on behalf of the alien.)

2. If a company, give the following:

Type of Business

Date Established (mm/dd/yyyy)

Current Number of Employees

Restaurant

07/20/1998

2

Gross Annual Income

Net Annual Income

NAICS Code

240.028

146.996

7 2 2 1 1 0

3. If an individual, give the following:

Occupation

Annual Income

Part 6. Basic information about the proposed employment.

1. Job Title

Food Preparer

2. SOC Code

3 5 — 2 0 2 1

3. Nontechnical Description of Job

Perform food preparation duties other than cooking. Prepare cold foods, shell fish, slicing meat, brewing coffee and tea.

4. Address where the person will work if different from address in Part 1.

5. Is this a full-time position?

☒

Yes

☐

No

6. If the answer to Number 5 is "No," how many hours per week for the position?

7. Is this a permanent position?

☒

Yes

☐

No

8. Is this a new position?

☐

Yes

☒

No

9. Wages per week

\$10.50 per hour

Part 7. Information on spouse and all children of the person for whom you are filing.

List husband/wife and all children related to the individual for whom the petition is being filed. Provide an attachment of additional family members, if needed.

Name (First/Middle/Last)	Relationship	Date of Birth (mm/dd/yyyy)	Country of Birth
none			

Part 8. Signature.

Read the information on penalties in the instructions before completing this section. If someone helped you prepare this petition, he or she must complete Part 9.

I certify, under penalty of perjury under the laws of the United States of America, that this petition and the evidence submitted with it are all true and correct. I authorize the release of any information from my records that the Bureau of Citizenship Immigration Services needs to determine eligibility for the benefit I am seeking.

Petitioner's Signature

Daytime Phone Number (Area/Country Code)

E-mail Address

Print Name

Date (mm/dd/yyyy)

Vazeer Purzada

12/5/2003

Please Note: If you do not completely fill out this form or fail to submit required documents listed in the instructions, you may not be found eligible for the requested benefit and this petition may be denied.

Part 9. Signature of person preparing form, if other than above.

(Sign below)

I declare that I prepared this petition at the request of the above person and it is based on all information of which I have knowledge.

Attorney or Representative: In the event of a Request for Evidence (RFE) may the BCIS contact you by Fax or E-mail? ☐ Yes ☐ No

Signature

Print Name

Date (mm/dd/yyyy)

Roxana Veronica Muro

12/5/03

Firm Name and Address

FitzGerald & Company, LLC, 59 Temple Place, Suite 444, Boston, MA 02111

Daytime Phone Number (Area/Country Code)

Fax Number (Area/Country Code)

E-mail Address

(617) 542-0033

(617) 542-8410

rmuro@fitzgeraldlawcompany.com

Attachment to Form I-140

CONTINUATION SHEET

ZAMAN, Toheed

File Number: 79-681-723

Employer Name: Swabi, Inc. dba Season's Pizza

Employer Address: 15 Crystal Avenue
Derry, NH USA 03038

Employer's IRS tax #: 02-0501577

Employer's Social Security #: - -

Exclusion/deportation proceeding explanation:

The beneficiary is currently in removal proceedings before the Immigration Court in Boston, Massachusetts. As a result of special registration requirements, the beneficiary was placed into removal proceedings.

FITZGERALD & COMPANY, LLC

FitzGerald & Company LLC
Attorneys at Law
59 Temple Place, Suite 444
Boston, MA 02111

T: 617.542.0033
F: 617.542.8410
www.fitzgeraldlawcompany.com

December 5, 2003

United States Citizenship & Immigration Services
Eastern Service Center
75 Lower Welden Street
St. Albans, VT 05479-0001

RE: Toheed Zaman
Our File No.: 2127
Your File No.: A 79-681-723

Dear Sir or Madam:

Enclosed please find the following documents to be filed in reference to the above-captioned matter:

1. Form G-28;
2. Form I-140;
3. Approved Labor Certification;
4. Financial Documents; and
5. Filing fee (\$135.00).

The enclosed 2002 income tax return reflects a total gross profit for the company of \$146,171. The profit is distributed to payment of officers and employees. The compensation of the company's employees coupled with the ordinary income equates the profit produced by the entity. The profit generated in 2002 was \$64,570.00, more than three times the proffered annual wage for the beneficiary.

Should you have any other questions or concerns please do not hesitate to contact me. Thank you for your attention to this matter.

Sincerely,



Roxana V. Muro

RVM/me
Enclosure

00037

Season's Pizza, Petitioner
Toheed Zaman, Beneficiary
A 79-681-723

Copy of Approved Labor Certification

**U.S. DEPARTMENT OF LABOR
EMPLOYMENT AND TRAINING ADMINISTRATION
JFK Federal Building E-350
Cambridge Street
Boston, Massachusetts 02203**
FINAL DETERMINATION

P2003-NH-01335850

In reply refer to 1TGESC: MKO

November 24, 2003

Toheed Zaman
Alien's name

Cook
Alien's Occupation

Season's Pizza
Rozana Muro
c/o London Lara FitzGerald, LLC
59 Temple Place
Suite 444
Boston, MA 02111

May 30, 2003
Date of acceptance for processing

The Department of Labor has made a determination on your Application for Employment Certification pursuant to Title 20, Code of Federal Regulations, Part 656 and as required by the Immigration and Nationality Act, as amended.

Form ETA 750 has been certified and is enclosed. This certification must be attached to the I-140 petition and filed with the Immigration and Naturalization Service, U.S. Department of Justice, Eastern Service Center, 75 Lower Welden Street, St. Albans, Vermont 05479-0001.

RAIMUNDO A. LOPEZ
Regional Certifying Officer

cc: State ES Agency
Season's Pizza
Toheed Zaman

Attachments: ETA 750A, ETA 750B

ETA 7145PA (REV. MAR., 1990)

00039

U.S. DEPARTMENT OF LABOR
Employment and Training AdministrationAPPLICATION
FOR
ALIEN EMPLOYMENT CERTIFICATION**IMPORTANT: READ FULLY BEFORE COMPLETING THIS FORM**
PRINT legibly in ink or use a typewriter. If you need more space to answer questions on this form, use a separate sheet. Identify each answer with the number of the corresponding question. SIGN AND DATE each sheet in original signature.

To knowingly furnish any false information in the preparation of this form and any supplement thereto or to aid, abet, or counsel another to do so is a felony punishable by \$10,000 fine or 5 years in the penitentiary, or both (18 U.S.C. 1001)

PART A. OFFER OF EMPLOYMENT

1. Name of Alien (Family name in capital letter, First, Middle, Maiden) ZAMAN, Toheed																	
2. Present Address of Alien (Number, Street, City and Town, State ZIP Code or Province, Country) 18 Birch Street, Derry, NH 03038 USA								3. Type of Visa (If in U.S.) B2 overstay									
The following information is submitted as evidence of an offer of employment.																	
4. Name of Employer (Full name of organization) Swabi, Inc. d/b/a/ Season's Pizza (FEIN: 02-0501577)								5. Telephone (Area Code and Number) (603) 434-9623									
6. Address (Number, Street, City or Town, Country, State, Zip Code) 15 Crystal Avenue, Derry, NH 03038, USA																	
7. Address Where Alien Will Work (if different from item 6)																	
8. Nature of Employer's Business Activity Restaurant		9. Name of Job Title Food Preparer		10. Total Hours Per Week a. Basic 40 b. Overtime n/a		11. Work Schedule (Hourly) 5 a.m. 1 p.m.		12. Rate of Pay a. Basic \$ 10.50 per hour b. Overtime \$ n/a per hour									
13. Describe Fully the Job to be Performed (Duties) Perform a variety of food preparation duties other than cooking, such as preparing cold foods and shellfish, slicing meat, slicing cheese for pizza, preparing dough and brewing coffee or tea. Maintain kitchen area in immaculate condition before end of shift, which includes wrapping all food items and shutting off of cooking equipment.																	
14. State in detail the MINIMUM education, training, and experience for a worker to perform satisfactory the job duties described in item 13 above.						15. Other Special Requirements none											
EDUCATION (Enter number of years)		Grade School		High School		College		College Degree Required (specify)									
		4						Major Field of Study									
TRAINING		No. Yrs.		No. Mos.		Type of Training											
EXPERIENCE		Job Offered		Related Occupation		Related Occupation (specify)											
		Yrs. Mos.		Yrs. Mos.		6 food preparation											
16. Occupational Title of Person Who Will Be Alien's Immediate Supervisor Supervisor						17. Number of Employees Alien Will Supervise 0											
<p align="center">CERTIFICATION</p> <p>PURSUANT TO THE PROVISIONS OF SECTION 212 (A) (14) OF THE IMMIGRATION AND NATIONALITY ACT AS AMENDED I HEREBY CERTIFY THAT THERE ARE NOT SUFFICIENT U.S. WORKERS AVAILABLE AND THE EMPLOYMENT OF THE ABOVE WILL NOT ADVERSELY AFFECT THE WAGES AND WORKING CONDITIONS OF WORKERS IN THE U.S. SIMILARLY EMPLOYED.</p> <p align="center">MAY 24 2003 <i>Raimundo A Lopez</i> (DATE) (CERTIFYING OFFICER)</p>																	
<p align="center">ENDORSEMENTS (Make no entry in section - for government use only)</p> <p align="center">Date Forms Received</p> <table border="1"> <tr> <td>NO MAY 30 2003</td> <td>SO MAY 30 2003</td> </tr> <tr> <td>R.O.</td> <td>N.O.</td> </tr> <tr> <td>Ind. Code SB12</td> <td>Occ. Code 313.361-014</td> </tr> <tr> <td colspan="2">Occ. Title FOOD SERVICE WORKER</td> </tr> </table>										NO MAY 30 2003	SO MAY 30 2003	R.O.	N.O.	Ind. Code SB12	Occ. Code 313.361-014	Occ. Title FOOD SERVICE WORKER	
NO MAY 30 2003	SO MAY 30 2003																
R.O.	N.O.																
Ind. Code SB12	Occ. Code 313.361-014																
Occ. Title FOOD SERVICE WORKER																	

PART B. STATEMENT OF QUALIFICATIONS ALIEN

FOR ADVICE CONCERNING REQUIREMENTS FOR ALIEN EMPLOYMENT CERTIFICATION: If alien is in U.S., contact nearest office of Immigration and Naturalization Service. If alien is outside U.S., contact nearest U.S. Consulate.

IMPORTANT: READ ATTACHED INSTRUCTIONS BEFORE COMPLETING THIS FORM.

Print legibly in ink or use a typewriter. If you need space to fully answer any questions on this form, use a separate sheet. Identify each answer with the number of the corresponding question. Sign and date each sheet.

1. Name of Alien (Family name in capital letters)		First Name	Middle Name	Maiden Name
ZAMAN		Toheed		
2. Present Address (No., Street, City or Town, State or Province and ZIP Code)			Country	3. Type of Visa (If in U.S.)
18 Birch Street, Derry, NH 03038			USA	B2 overstay
4. Alien's Birthdate (Month, Day, Year)	5. Birthplace (City or Town, State or Province)		Country	6. Present Nationality or Citizenship (Country)
September 11, 1973	Peshawar, Swabi		Pakistan	Pakistani
7. Address in United States Where Alien Will Reside				
18 Birch Street, #3 Derry, NH 03038				
8. Name and Address of Prospective Employer if Alien has job offer in U.S.				9. Occupation in which Alien is Seeking Work
Season's Pizza 15 Crystal Avenue, Derry, NH 03038, USA				Food Preparation
10. "X" the appropriate box below and furnish the information required for the box marked				
a. <input type="checkbox"/> Alien will apply for a visa abroad at the American Consulate in _____ City in Foreign Country _____ Foreign Country _____				
b. <input checked="" type="checkbox"/> Alien is in the United States and will apply for adjustment of status to that of a lawful permanent resident in the office of the Immigration and Naturalization Service at _____ City _____ State _____				
Boston MA				
11. Names and Addresses of Schools, Colleges and Universities Attended (Include trade or vocational training facilities)	Field of Study	FROM Month Year	TO Month Year	Degrees or Certificates Received
Board of Intermediate and Secondary Education	General Studies	Sept. 1991	Jun. 1993	diploma
		Jan.		
SPECIAL QUALIFICATIONS AND SKILLS				
12. Additional Qualifications and Skills Alien Possesses and Proficiency in the use of Tools, Machines or Equipment Which Would Help Establish if Alien Meets Requirements for Occupation in Item 9.				
none				
13. List Licenses (Professional, journeyman, etc.)				
none				
14. List Documents Attached Which are Submitted as Evidence that Alien Possesses the Education, Training, Experience, and Abilities Represented				
offer of employment				
Endorsements				DATE REC. DOL
				O.T. & C.
(Make no entry in this section - FOR Government Agency USE ONLY)				

(Items continued on next page)

00041

Season's Pizza, Petitioner
Toheed Zaman, Beneficiary
A 79-681-723

Copy of Financial Document

Form **1120S**Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has timely filed
Form 2553 to elect to be an S corporation.

OMB No. 1545-0130

2002

For calendar year 2002, or tax year beginning , and ending

A Effective date of election as an S corporation 07/20/1998	Use IRS label. Otherwise, print or type.	Name SWABI, INC DBA SEASONS PIZZA	C Employer identification number 02-0501577
B Business code no. (see pages 29-31) 722210		Number, street, and room or suite no. (If a P.O. box, see page 11 of the instructions.) 15 CRYSTAL AVENUE	D Date incorporated 07/20/1998
		City or town, state, and ZIP code DERRY, NH 03038	E Total assets (see page 11) \$ 86419.

F Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

G Enter number of shareholders in the corporation at end of the tax year **2**

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales 240028	b Less returns and allowances	c Bal	1c	240028.
	2 Cost of goods sold (Schedule A, line 8)			2	93857.
	3 Gross profit. Subtract line 2 from line 1c			3	146171.
	4 Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)			4	
	5 Other income (loss) (attach schedule) STATEMENT 1			5	525.
	6 Total income (loss). Combine lines 3 through 5			6	146696.
Deductions (See instructions for limitations)	7 Compensation of officers			7	57200.
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	290.
	10 Bad debts			10	
	11 Rents			11	23019.
	12 Taxes and licenses STATEMENT 2			12	23999.
	13 Interest			13	2040.
	14 a Depreciation (if required, attach Form 4562)	14a	2424.		
	b Depreciation claimed on Schedule A and elsewhere on return	14b			
	c Subtract line 14b from line 14a			14c	2424.
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	295.
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach schedule) STATEMENT 3			19	30059.
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19			20	139326.	
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6			21	7370.	
Tax and Payments	22 a Tax: a Excess net passive income tax (attach schedule)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b			22c	
	23 a Payments: a 2002 estimated tax payments and amount applied from 2001 return	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
	24 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>			24	
	25 Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See instructions for depository method of payment			25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount of line 26 you want: Credited to 2003 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>			27		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Title

May the IRS discuss this return with the preparer shown below (see instr.)?
☐ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature

Firm's name (or yours if self-employed), address, and ZIP code

PANOS & PANOS, INC.
28 BIRCH STREET
DERRY, NH 03038

Date

02/24/03

Check if self-employed ☐EIN
Phone no.Preparer's SSN or PTIN
007-32-7465

02-0343936

U.S. Department of Homeland Security
 United States Citizenship and Immigration Services

Notice of Action
 Page 1

Applicant/Petitioner A#		Application/Petition Immigrant Petition for Alien Worker (Form I-140)
Receipt # EAC0404750469		Applicant/Petitioner SWABI INC DBA SEASONS PIZZA
Notice Date August 31, 2004	Page 1	Beneficiary ZAMAN, TOHEED

SWABI INC DBA SEASONS PIZZA
 ATTN ROXANA VERONICA MURO ESQ
 FITZGERALD & COMPANY LLC
 59 TEMPLE PLACE SUITE 444
 BOSTON MA 02111



12/09/2003 EAC-04-047-50469 EACKMF01

IMPORTANT: THIS NOTICE CONTAINS YOUR UNIQUE NUMBER AND MUST BE RESUBMITTED IN THE ORIGINAL WITH THE REQUESTED INFORMATION. WHEN YOU HAVE COMPLIED WITH THE INSTRUCTIONS ON THIS FORM, RESUBMIT THIS NOTICE AND ALL REQUESTED DOCUMENTS AND/OR INFORMATION.

1. YOUR RESPONSE MUST BE RECEIVED IN THIS OFFICE ON OR BEFORE **November 26, 2004**.
2. REGULATIONS REQUIRE THAT THE REQUESTED EVIDENCE BE SUBMITTED WITHIN 12 WEEKS.
3. ALL DOCUMENTATION REQUESTED SHOULD BE SUBMITTED TOGETHER.
4. SUBMISSIONS RECEIVED AFTER THE ABOVE DATE WILL NOT BE ACCEPTED.
5. YOU MAY NOT RECEIVE AN EXTENSION OF TIME IN ORDER TO SUBMIT THE REQUESTED DOCUMENTATION.

From the date this office receives your resubmission a minimum of 14 days will be required to process your form. If you have not heard from us within **60 days** then you may contact the USCIS National Customer Service Center (NCSC) at **1-800-375-5283**. If you are hearing impaired, please call the NCSC TDD at **1-800-767-1833**.

Submit additional evidence to establish that you had the ability to pay the proffered wage or salary of \$10.50 per hour as of May 30, 2003, the date of filing, and continuing to the present.

Submit the 2003 United States federal income tax return(s), with all schedules and attachments, for your business. If your business is organized as a corporation, submit the corporate tax return. If the business is organized as a sole proprietorship, submit the owner's individual tax return (Form 1040) as well as Schedule C relating to the business.

As an alternative you may submit annual reports for 2003 which are accompanied by audited or reviewed financial statements.

If the beneficiary was employed by you in 2003, submit copies of the beneficiary's Form W-2 Wage and Tax Statement(s) showing how much the beneficiary was paid by your business.

RECEIVED
 DIRECTOR
 OCT 25 PM 9:53
 ST. ALBANS, VT 05479-0001
 US/NSC

You will be notified separately about any other applications or petitions you filed. Please enclose this original notice with your response. You may wish to make a copy of it for your records. If you write to us about this case, or if you file another application based on this decision, please enclose a copy of this notice. Our address is:

UNITED STATES CITIZENSHIP AND IMMIGRATION SERVICES
 VERMONT SERVICE CENTER
 75 LOWER WELDEN STREET
 ST. ALBANS, VT 05479-0001

561

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00044

FITZGERALD & COMPANY, LLC

FitzGerald & Company LLC
Attorneys at Law
18 Tremont Street, Suite 210
Boston, MA 02108
T: 617.523.6320
F: 617.523.6324
fitzgeraldlawcompany.com

October 22, 2004

United States Citizenship & Immigration Services
Eastern Service Center
75 Lower Welden Street
St. Albans, VT 05479-0001

RE: Toheed Zaman
Our File No.: 2127
Your File No.: EAC 0404750469

Dear Sir or Madam:

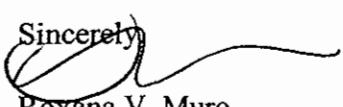
Enclosed please find the following documents to be filed in reference to the above-captioned matter:

1. Form I-797;
2. 2003 Tax Returns with schedules and attachments; and
3. Memorandum of Law in Support of I-140 Approval.

Should you have any other questions or concerns please do not hesitate to contact me.

Thank you for your attention to this matter.

Sincerely,


Roxana V. Muro

RVM/me
Enclosure

00045

United States Citizenship and Immigration Services

Vermont Service Center

SWABI Inc, DBA Season's Pizza, LLC,
Petitioner

Toheed Zaman,
Beneficiary

EAC 0404750469

Roxana V. Muro, Esq.
FitzGerald & Company, LLC
18 Tremont Street, Suite 210
Boston, MA 02108
Telephone (617) 523-6320
Facsimile (617) 523-6324
rmuro@fitzgeraldlawcompany.com

In reference to the present I-140 Petition for an Immigrant Worker, the petitioner, Season's Pizza, submitted tax returns for 2003 indicating that they have a total of \$243,315.00 in gross receipts and sales and a gross profit of \$146,958.00 (See Attached 2003 Tax Return, Page 1). The financial documents submitted to the Vermont Service Center establish that Season's Pizza has the ability to meet the wages stipulated in the labor certification. The petitioner's total assets for 2003 are \$83,874.00 (See Attached 2003 Tax Return, Page 4). The Petitioner is also including a copy of the beneficiary's pay-stub indicating that he is currently receiving the **actual proffered wage**. The pay-stub demonstrates a weekly paycheck of \$420.00 or \$10.50 per hour. On May 4, 2004, the Office of William Yates issued a memorandum instructing Service Center Directors to approve I-140 Petitions in any one of the following circumstances:

1. The evidence reflects that the petitioner's net income is equal to or greater than the proffered wage;
2. The evidence reflects that the petitioner's current assets are equal to or greater than the proffered wage; and
3. The record contains credible verifiable evidence that petitioner not only is employing the beneficiary but also has paid or currently paying the proffered wage.

The 2003 Tax Returns indicate that the assets are greater than the proffered wage. In the 2003 returns, approximately \$53,500.00 represent the salary and wages paid to employees, more than the beneficiary's yearly wage, approximately \$10.50 per hour or \$21,840.00. As previously stated, the 2003 assets reflect a total of \$83,874.00, far exceeding the liabilities, again evidencing the Petitioner's ability to pay the stipulated wages. The most important factor is that the Petitioner's assets include \$8,796.00 in cash and a depreciation of \$22,245.00. As recommended in the Yates Memorandum, applications should be approved when the assets are greater than or equal to the stipulated wage—a situation that is present in 2001, 2002 and 2003. As further recommended in the Yates Memorandum, the Petition should be approved if the record contains credible evidence that demonstrates the beneficiary is **actually receiving the stipulated wage**. In

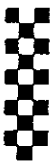
Matter of X, WAC 98 071 53033 (AAU non precedent decision 61999), the Administrative Appeals Unit approved an I-140 Petition where the Petitioner submitted tax returns that demonstrated that the depreciation and cash at the end of the year totaled more than the proffered wage. Furthermore, the AAU also noted that the assets outweighed the total liabilities. Similarly, in the evidence submitted along with this petition, the same principle should apply.

Although the Vermont Service Center is not bound to oblige by its prior rulings, its ruling must be one that is in accordance with the law. *See Louisiana Philharmonic v. INS*, 44 F. Supp 2d. 800, 803 (1999). Therefore, the Vermont Service Center should approve this I-140 Petition for an Immigrant Worker.

Respectfully Submitted,



Roxana V. Muro, Esq.
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BBO No. 653657
e-mail: rmuro@fitzgeraldlawcompany.com



Swabi, Inc.
DBA Seasons Plaza, 15 Crystal Avenue
Derry, NH 03038
Toheed Zaman
18 Birch Street, Apt 3
Derry, NH 03038
Social Security #: 001-02-1376
Department: Default Department
Employee ID: 16
Period beginning: 10/4/2004
Period end: 10/10/2004
Check Date: 10/15/2004
Check number: 1517
YTD Used: Available

Rate	Hours	Amount	YTD
10.5000	40.00	420.00	6,400.00
Total Wages			
	40.00	420.00	6,400.00
Federal W/H	40.00	6.00	800.00
FICA-Med		6.09	121.80
FICA-SS		26.04	520.80
Total Withholdings			
		721.3	1,442.60

Deductions	Amount	YTD
Total Deductions	6.00	0.00
Net Check	Amount	YTD
	347.87	6,957.40
Direct Deposit Total		0.00

Swabi, Inc.
DBA Seasons Plaza, 15 Crystal Avenue
Derry, NH 03038
Toheed Zaman
18 Birch Street, Apt 3
Derry, NH 03038
Social Security #: 001-02-1376
Department: Default Department
Employee ID: 16
Period beginning: 9/27/2004
Period end: 10/3/2004
Check Date: 10/8/2004
Check number: 1511
YTD Used: Available

Rate	Hours	Amount	YTD
10.5000	40.00	420.00	7,980.00
Total Wages			
	40.00	420.00	7,980.00
Federal W/H		40.00	760.00
FICA-Med		6.09	115.71
FICA-SS		26.04	494.76
Total Withholdings			
		721.3	1,370.47

Deductions	Amount	YTD
Total Deductions	0.00	0.00
Net Check	Amount	YTD
	347.87	6,609.53
Direct Deposit Total		0.00

Form 1120S Department of the Treasury Internal Revenue Service	U.S. Income Tax Return for an S Corporation Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.	OMB No. 1545-0130 <div style="font-size: 2em; font-weight: bold;">2003</div>
---	--	---

For calendar year 2003, or tax year beginning

and ending

A Effective date of election as an S corporation <div style="font-size: 1.2em;">07/20/1998</div>	Use IRS label. Otherwise, print or type.	Name SWABI, INC DBA SEASONS PIZZA Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.) 15 CRYSTAL AVENUE City or town, state, and ZIP code DERRY, NH 03038	C Employer identification number <div style="font-size: 1.2em;">02-0501577</div>
B Business code number (see pages 31-33 of the instrs.) <div style="font-size: 1.2em;">722210</div>			D Date incorporated <div style="font-size: 1.2em;">07/20/1998</div>
			E Total assets (see page 12 of instr) <div style="font-size: 1.2em;">\$ 83874.</div>
F Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
G Enter number of shareholders in the corporation at end of the tax year 2			

Caution: Include only trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information.

Income	1 a	Gross receipts or sales <div style="font-size: 1.2em;">243415.</div>	b	Less returns and allowances	c	Bal	1c	243415.
	2	Cost of goods sold (Schedule A, line 8)					2	96457.
	3	Gross profit. Subtract line 2 from line 1c					3	146958.
	4	Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)					4	
	5	Other income (loss) (attach schedule)					5	1500.
	6	Total income (loss). Combine lines 3 through 5					6	148458.
Deductions (See instructions for limitations)	7	Compensation of officers					7	53350.
	8	Salaries and wages (less employment credits)					8	
	9	Repairs and maintenance					9	1509.
	10	Bad debts					10	
	11	Rents					11	23281.
	12	Taxes and licenses					12	23472.
	13	Interest					13	438.
	14 a	Depreciation (Attach Form 4562)	14a	5070.				
	b	Depreciation claimed on Schedule A and elsewhere on return	14b					
	c	Subtract line 14b from line 14a				14c	5070.	
	15	Depletion (Do not deduct oil and gas depletion.)				15		
	16	Advertising				16	3550.	
	17	Pension, profit-sharing, etc., plans				17		
	18	Employee benefit programs				18		
	19	Other deductions (attach schedule)				19	27485.	
20	Total deductions. Add the amounts shown in the far right column for lines 7 through 19				20	138155.		
21	Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6				21	10303.		
Tax and Payments	22 a	Excess net passive income tax (attach schedule)	22a					
	b	Tax from Schedule D (Form 1120S)	22b					
	c	Add lines 22a and 22b				22c		
	23 a	2003 estimated tax payments and amount applied from 2002 return	23a					
	b	Tax deposited with Form 7004	23b					
	c	Credit for Federal tax paid on fuels (attach Form 4136)	23c					
	d	Add lines 23a through 23c				23d		
	24	Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>				24		
	25	Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.				25		
	26	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid				26		
27	Enter amount of line 26 you want credited to 2004 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>				27			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instr.)? <input type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code			

For Paperwork Reduction Act Notice, see the separate instructions.

Form 1120S (2003)

Form 1120S (2003) **SWABI, INC LBA SEASONS PIZZA**

02-0501577 Page 2

Schedule B Cost of Goods Sold (see page 18 of the instructions)

1	Inventory at beginning of year	1	2350.
2	Purchases	2	87721.
3	Cost of labor	3	8736.
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	98807.
7	Inventory at end of year	7	2350.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	96457.

9a Check all methods used for valuing closing inventory: (i) ☒ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (specify method used and attach explanation) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d ☐

e If property produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No
If "Yes," attach explanation.

Schedule B Other Information (see page 19 of the instructions)

	Yes	No
1 Check method of accounting: (a) <input checked="" type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
2 See pages 31 through 33 of the instructions and enter the: (a) Business activity ▶ ACCOMODATION & FOOD SE (b) Product or service ▶ PIZZA & SUBS		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		<input checked="" type="checkbox"/>
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		<input checked="" type="checkbox"/>
5 Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
7 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year ▶ <input type="checkbox"/>		
9 Are the corporation's total receipts (see page 19 of the instructions) for the tax year and total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1	<input checked="" type="checkbox"/>	

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach

Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.

(a) Pro rata share items		(b) Total amount	
1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	10303.
2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
3a	Gross income from other rental activities	3a	
b	Expenses from other rental activities (attach schedule)	3b	
c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4	Portfolio income (loss):		
a	Interest income	4a	
b	Dividends: (1) Qualified dividends ▶ (2) Total ordinary dividends ▶	4b(2)	
c	Royalty income	4c	
d	Net short-term capital gain (loss): (1) Post-May 5, 2003 ▶ (2) Entire year ▶	4d(2)	
e	Net long-term capital gain (loss): (1) Post-May 5, 2003 ▶ (2) Entire year ▶	4e(2)	
f	Other portfolio income (loss) (attach schedule)	4f	
5	Net section 1231 gain (loss) (att Form 4797): (a) Post-May 5, 2003 ▶ (b) Entire year ▶	5(b)	
6	Other income (loss) (attach schedule)	6	

JWA

Form 1120S (2003)

Form 1120S (2003)

SWABI, INC. 'A SEASONS' PIZZA

02-0501577 Page 4

Note: The corporation is not required to complete Schedules L and M-1 if question 9 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		6384.		8796.
2 a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories		2350.		2350.
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (Att. Sch.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (Att. Sch.)				
10 a	Buildings and other depreciable assets	35000.		40500.	
b	Less accumulated depreciation	13185.	21815.	18255.	22245.
11 a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)	80465.		80411.	
b	Less accumulated amortization	26395.	54070.	31728.	48683.
14	Other assets (Att. Sch.)	SEE STATEMENT 4	1800.		1800.
15	Total assets		86419.		83874.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (Att. Sch.)				
19	Loans from shareholders				56233.
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (Att. Sch.)				
22	Capital stock				5000.
23	Additional paid-in capital				
24	Retained earnings	STMT 5	12338.		22641.
25	Adjustments to shareholders' equity (Att. Sch.)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		12338.		83874.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return				
1	Net income (loss) per books	10303.	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		a	Tax-exempt interest \$
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15g, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15g, and 16b, not charged against book income this year (itemize):
a	Depreciation \$		a	Depreciation \$
b	Travel and entertainment \$		7	Add lines 5 and 6
4	Add lines 1 through 3	10303.	8	Income (loss) (Schedule K, line 23). Line 4 less line 7
				10303.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 29 of the instructions)			
	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	12338.	
2	Ordinary income from page 1, line 21	10303.	
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5	22641.	
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	22641.	

Form 1120S (2003)

SWABI, INC DBA SEASONS PIZZA

02-0501577 Page 3

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc. (continued)

	(a) Pro rata share items	(b) Total amount
Deductions	7 Charitable contributions (attach schedule)	7
	8 Section 179 expense deduction (attach Form 4562)	8
	9 Deductions related to portfolio income (loss) (itemize)	9
	10 Other deductions (attach schedule)	10
Investment Interest	11a Interest expense on investment debts	11a
	b (1) Investment income included on lines 4a, 4b(2), 4c, and 4f on page 2	11b(1)
	(2) Investment expenses included on line 9 above	11b(2)
Credits	12a Credit for alcohol used as a fuel (attach Form 6478)	12a
	b Low-income housing credit:	
	(1) From partnerships to which section 42(j)(5) applies	12b(1)
	(2) Other than on line 12b(1)	12b(2)
	c Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d
	e Credits related to other rental activities	12e
13 Other credits	13	
Adjustments and Tax Preference Items	14a Depreciation adjustment on property placed in service after 1986	14a
	b Adjusted gain or loss	14b
	c Depletion (other than oil and gas)	14c
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)
	e Other adjustments and tax preference items (attach schedule)	14e
Foreign Taxes	15a Name of foreign country or U.S. possession	
	b Gross income from all sources	15b
	c Gross income sourced at shareholder level	15c
	d Foreign gross income sourced at corporate level:	
	(1) Passive	15d(1)
	(2) Listed categories (attach schedule)	15d(2)
	(3) General limitation	15d(3)
	e Deductions allocated and apportioned at shareholder level:	
	(1) Interest expense	15e(1)
	(2) Other	15e(2)
	f Deductions allocated and apportioned at corporate level to foreign source income:	
(1) Passive	15f(1)	
(2) Listed categories (attach schedule)	15f(2)	
(3) General limitation	15f(3)	
g Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g	
h Reduction in taxes available for credit (attach schedule)	15h	
Other	16 Section 59(e)(2) expenditures: a Type	
	b Amount	16b
	17 Tax-exempt interest income	17
	18 Other tax-exempt income	18
	19 Nondeductible expenses	19
	20 Total property distributions (including cash) other than dividends reported on line 22 below	20
	21 Other items and amounts required to be reported separately to shareholders (attach schedule)	
	22 Total dividend distributions paid from accumulated earnings and profits	22
23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 16 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b	23	

10303.

Form 1120S (2003)

JWA

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property) OTHER

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2003Attachment
Sequence No. 67

Name(s) shown on return

SWABI, INC
DBA SEASONS PIZZA

Business or activity to which this form relates

OTHER DEPRECIATION

Identifying number

02-0501577

Part I Election To Expense Certain Tangible Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses	1	100000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	400000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	2750.
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	2182.
18	If you are electing under section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2750.	5 YRS.	MQ	200DB	138.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		27.5 yrs.	MM	S/L	
	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	5070.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form 4562 (2003) **SWABI, INC DBA SEASONS PIZZA**

02-0501577 Page 2

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use								25

26 Property used more than 50% in a qualified business use:

		%						
		%						
		%						

27 Property used 50% or less in a qualified business use:

		%			S/L -			
		%			S/L -			
		%			S/L -			

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1**28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1**29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI** **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year:					
43 Amortization of costs that began before your 2003 tax year				43	5387.
44 Total. Add amounts in column (f). See instructions for where to report				44	5387.

2003 DEPRECIATION AND AMORTIZATION REPORT OTHER DEPRECIATION

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	EQUIPMENT	080198	150DB	15.00	17	35000.			35000.	13185.		2182.
2	LEASEHOLD IMPROVEMENTS	080198		180M	43	35000			35000	12734.		2333
3	GOODWILL	080198		180M	43	45000.			45000.	13250.		3000.
4	ORGANIZATION COSTS	080198		60M	43	465			465	411.		54
5	EQUIPMENT (TABLES & CHAIRS)	111603	200DB	5.00	19B	5500.		2750.	2750.			2888.
	TOTAL OTHER DEPRECIATION & AMORT.					120965		2750.	118215	39580.	0.	16457

328102
05-01-03

(D) - Asset disposed

6.1

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

00056

SWABI, INC DBA SEASONS P1 A

02-0501577

FORM 1120S	OTHER INCOME	STATEMENT	1
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DESCRIPTION	AMOUNT
AMUSEMENT MACHINE INCOME	1500.
TOTAL TO FORM 1120S, PAGE 1, LINE 5	1500.

FORM 1120S	TAXES AND LICENSES	STATEMENT	2
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DESCRIPTION	AMOUNT
MEALS TAXES	17352.
PAYROLL TAXES	5469.
BET TAX	651.
TOTAL TO FORM 1120S, PAGE 1, LINE 12	23472.

FORM 1120S	OTHER DEDUCTIONS	STATEMENT	3
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DESCRIPTION	AMOUNT
BANK CHARGES	11.
CREDIT CARD DISCOUNTS	1375.
DUES, FEES, & SUBSC	150.
INSURANCE	3114.
LAUNDRY	881.
LEASED EQUIPMENT	365.
LEGAL & ACCOUNTING	1200.
OFFICE SUPPLIES	135.
RUBBISH REMOVAL	2556.
SUPPLIES	85.
TELEPHONE	1283.
UTILITIES	10943.
AUTO EXPENSE	
AMORTIZATION EXPENSE	5387.
TOTAL TO FORM 1120S, PAGE 1, LINE 19	27485.

SWABI, INC DBA SEASONS P. A

02-0501577

SCHEDULE L	OTHER ASSETS	STATEMENT	4
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DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
SECURITY DEPOSIT	1800.	1800.
TOTAL TO SCHEDULE L, LINE 14	1800.	1800.

SCHEDULE L	ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS	STATEMENT	5
------------	---	-----------	---

DESCRIPTION	AMOUNT
BALANCE AT BEGINNING OF YEAR - SCHEDULE L, LINE 24, COLUMN (B)	12338.
NET INCOME PER BOOKS - SCHEDULE M-1, LINE 1	10303.
DISTRIBUTIONS	0.
OTHER INCREASES (DECREASES)	
BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)	22641.

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SCHEDULE K-1
(Form 1120S)Department of the Treasury
Internal Revenue Service**Shareholder's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

For calendar year 2003 or tax year

OMB No. 1545-0130

2003

beginning

and ending

Shareholder's identifying number ▶ 021-70-3394

Corporation's identifying number ▶ 02-0501577

Shareholder's name, address, and ZIP code

Corporation's name, address, and ZIP code

VAZEER. PIRZADA
38 CLARENDON STREET
WATERTOWN MA 02172SWABI, INC
DBA SEASONS PIZZA
15 CRYSTAL AVENUE
DERRY, NH 03038

A Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) ▶ 50.000000%

B Internal Revenue Service Center where corporation filed its return ▶ CINCINNATI, OH

C Tax shelter registration number (see instructions for Schedule K-1) ▶

D Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1 5152.	See page 4 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		Form 1040, line 8a Form 1040, line 9b Form 1040, line 9a Sch. E, Part I, line 4 Sch. D, line 5, col. (g) Sch. D, line 5, col. (f) Sch. D, line 12, col. (g) Sch. D, line 12, col. (f) (Enter on applicable line of your return.) See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of your return.)
	a Interest income	4a	
	b (1) Qualified dividends	4b(1)	
	(2) Total ordinary dividends	4b(2)	
	c Royalty income	4c	
	d (1) Net short-term capital gain (loss) (post-May 5, 2003)	4d(1)	
	(2) Net-short capital gain (loss) (entire year)	4d(2)	
e (1) Net long-term capital gain (loss) (post-May 5, 2003)	4e(1)		
(2) Net long-term capital gain (loss) (entire year)	4e(2)		
f Other portfolio income (loss) (attach schedule)	4f		
5 a Net section 1231 gain (loss) (post-May 5, 2003)	5a	See Shareholder's Instructions for Schedule K-1 (Form 1120S).	
b Net section 1231 gain (loss) (entire year)	5b		
6 Other income (loss) (attach schedule)	6	(Enter on applicable line of your return.)	
Deductions	7 Charitable contributions (attach schedule)	7	Sch. A, line 15 or 16
	8 Section 179 expense deduction	8	See page 5 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	9 Deductions related to portfolio income (loss) (attach schedule)	9	
	10 Other deductions (attach schedule)	10	
Investment Interest	11 a Interest expense on investment debts	11a	Form 4952, line 1
	b (1) Investment income included on lines 4a, 4b(2), 4c, and 4f above	11b(1)	See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	(2) Investment expenses included on line 9 above	11b(2)	
Credits	12 a Credit for alcohol used as fuel	12a	Form 6478, line 10
	b Low-income housing credit:		Form 8586, line 5
	(1) From section 42(j)(5) partnerships	12b(1)	
	(2) Other than on line 12b(1)	12b(2)	
	c Qualified rehabilitation expenditures related to rental real estate activities	12c	See pages 6 and 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
	e Credits related to other rental activities	12e	
13 Other credits	13		

JWA For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2003

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Schedule K-1 (Form 1120S) 2003 **SWABI, INC DBA SEASONS PIZZA**

02-0501577 Page 2

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Adjustments and Tax Preference Items	14 a Depreciation adjustment on property placed in service after 1986	14a	See page 6 of the Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251
	b Adjusted gain or loss	14b	
	c Depletion (other than oil and gas)	14c	
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)	
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
	e Other adjustments and tax preference items (attach schedule)	14e	
Foreign Taxes	15 a Name of foreign country or U.S. possession		Form 1116, Part I
	b Gross income from all sources	15b	
	c Gross income sourced at shareholder level	15c	
	d Foreign gross income sourced at corporate level:		
	(1) Passive	15d(1)	
	(2) Listed categories (attach schedule)	15d(2)	
	(3) General limitation	15d(3)	
	e Deductions allocated and apportioned at shareholder level:		
	(1) Interest expense	15e(1)	
	(2) Other	15e(2)	
	f Deductions allocated and apportioned at corporate level to foreign source income:		
	(1) Passive	15f(1)	
(2) Listed categories (attach schedule)	15f(2)		
(3) General limitation	15f(3)		
	g Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g	Form 1116, Part II
	h Reduction in taxes available for credit (attach schedule)	15h	See Instructions for Form 1116
Other	16 Section 59(e)(2) expenditures: a Type		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	b Amount	16b	
	17 Tax-exempt interest income	17	Form 1040, line 8b
	18 Other tax-exempt income	18	See page 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	19 Nondeductible expenses	19	
	20 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	20	
	21 Amount of loan repayments for "Loans From Shareholders"	21	
	22 Recapture of low-income housing credit:		Form 8611, line 8
a From section 42(j)(5) partnerships	22a		
b Other than on line 22a	22b		
Supplemental Information	23 Supplemental information required to be reported separately to each shareholder (attach additional schedules if more space is needed):		

6711

SCHEDULE K-1
(Form 1120S)Department of the Treasury
Internal Revenue Service**Shareholder's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

For calendar year 2003 or tax year

OMB No. 1545-0130

2003

beginning	and ending
Shareholder's identifying number ▶ 479-17-3952	Corporation's identifying number ▶ 02-0501577
Shareholder's name, address, and ZIP code	Corporation's name, address, and ZIP code

HATEM. KOFAHI
18 FAIRWAY 28
DERRY NH 03038

SWABI, INC
DBA SEASONS PIZZA
15 CRYSTAL AVENUE
DERRY, NH 03038

A Shareholder's percentage of stock ownership for tax year (see instructions for Schedule K-1) ▶ **50.000000%**B Internal Revenue Service Center where corporation filed its return ▶ **CINCINNATI, OH**

C Tax shelter registration number (see instructions for Schedule K-1) ▶

D Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1 5151.	See page 4 of the Shareholder's instructions for Schedule K-1 (Form 1120S).
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		
	a Interest income	4a	Form 1040, line 8a
	b (1) Qualified dividends	4b(1)	Form 1040, line 9b
	(2) Total ordinary dividends	4b(2)	Form 1040, line 9a
	c Royalty income	4c	Sch. E, Part I, line 4
	d (1) Net short-term capital gain (loss) (post-May 5, 2003)	4d(1)	Sch. D, line 5, col. (g)
	(2) Net-short capital gain (loss) (entire year)	4d(2)	Sch. D, line 5, col. (f)
Deductions	e (1) Net long-term capital gain (loss) (post-May 5, 2003)	4e(1)	Sch. D, line 12, col. (g)
	(2) Net long-term capital gain (loss) (entire year)	4e(2)	Sch. D, line 12, col. (f)
	f Other portfolio income (loss) (attach schedule)	4f	(Enter on applicable line of your return.)
	5 a Net section 1231 gain (loss) (post-May 5, 2003)	5a	See Shareholder's instructions for Schedule K-1 (Form 1120S).
	b Net section 1231 gain (loss) (entire year)	5b	
	6 Other income (loss) (attach schedule)	6	(Enter on applicable line of your return.)
	7 Charitable contributions (attach schedule)	7	Sch. A, line 15 or 16
	8 Section 179 expense deduction	8	See page 5 of the Shareholder's instructions for Schedule K-1 (Form 1120S).
	9 Deductions related to portfolio income (loss) (attach schedule)	9	
	10 Other deductions (attach schedule)	10	
Investment Interest	11 a Interest expense on investment debts	11a	Form 4952, line 1
	b (1) Investment income included on lines 4a, 4b(2), 4c, and 4f above	11b(1)	See Shareholder's instructions for Schedule K-1 (Form 1120S).
	(2) Investment expenses included on line 9 above	11b(2)	
Credits	12 a Credit for alcohol used as fuel	12a	Form 6478, line 10
	b Low-income housing credit:		Form 8586, line 5
	(1) From section 42(j)(5) partnerships	12b(1)	
	(2) Other than on line 12b(1)	12b(2)	
	c Qualified rehabilitation expenditures related to rental real estate activities	12c	See pages 6 and 7 of the Shareholder's instructions for Schedule K-1 (Form 1120S).
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
	e Credits related to other rental activities	12e	
	13 Other credits	13	

JWA For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2003

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Schedule K-1 (Form 1120S) 2003 **SWABI, INC DBA SEASONS PIZZA**

02-0501577 Page 2

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:
Adjustments and Tax Preference Items	14 a Depreciation adjustment on property placed in service after 1986	14a	See page 6 of the Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251
	b Adjusted gain or loss	14b	
	c Depletion (other than oil and gas)	14c	
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)	
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
	e Other adjustments and tax preference items (attach schedule)	14e	
Foreign Taxes	15 a Name of foreign country or U.S. possession		Form 1116, Part I
	b Gross income from all sources	15b	
	c Gross income sourced at shareholder level	15c	
	d Foreign gross income sourced at corporate level:		
	(1) Passive	15d(1)	
	(2) Listed categories (attach schedule)	15d(2)	
	(3) General limitation	15d(3)	
	e Deductions allocated and apportioned at shareholder level:		
	(1) Interest expense	15e(1)	
	(2) Other	15e(2)	
	f Deductions allocated and apportioned at corporate level to foreign source income:		
	(1) Passive	15f(1)	
(2) Listed categories (attach schedule)	15f(2)		
(3) General limitation	15f(3)		
	g Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g	Form 1116, Part II
	h Reduction in taxes available for credit (attach schedule)	15h	See Instructions for Form 1116
Other	16 Section 59(e)(2) expenditures: a Type		See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	b Amount	16b	
	17 Tax-exempt interest income	17	Form 1040, line 8b
	18 Other tax-exempt income	18	See page 7 of the Shareholder's Instructions for Schedule K-1 (Form 1120S).
	19 Nondeductible expenses	19	
	20 Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV	20	
	21 Amount of loan repayments for "Loans From Shareholders"	21	
	22 Recapture of low-income housing credit:		Form 8611, line 8
a From section 42(j)(5) partnerships	22a		
b Other than on line 22a	22b		
Supplemental Information	23 Supplemental information required to be reported separately to each shareholder (attach additional schedules if more space is needed):		

FORM

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BT-SUMMARY**BUSINESS TAX SUMMARY**For the CALENDAR year **2003** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

SEQUENCE #1

STEP 1 Please Print or Type	PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	CORPORATE, PARTNERSHIP, FIDUCIARY OR NON-PROFIT NAME SWABI, INC		FEDERAL EMPLOYER IDENTIFICATION NUMBER 02-0501577
	NUMBER & STREET ADDRESS 15 CRYSTAL AVENUE		DEPARTMENT IDENTIFICATION NUMBER
	ADDRESS (continued)		PRINCIPAL BUSINESS ACTIVITY CODE (Federal) 722210
	CITY/TOWN, STATE & ZIP CODE DERRY, NH 03038		
STEP 2 Return Type and Federal Information	ARE YOU REQUIRED TO FILE A BET RETURN: YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> If you checked yes, please make sure the complete return is attached to the BT-Summary. ARE YOU REQUIRED TO FILE A BPT RETURN: YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>		
	<input checked="" type="checkbox"/> ① CORPORATION <input type="checkbox"/> ③ PARTNERSHIP <input type="checkbox"/> ① PROPRIETORSHIP <input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> ② COMBINED GROUP <input type="checkbox"/> ⑤ NON-PROFIT <input type="checkbox"/> ④ FIDUCIARY <input type="checkbox"/> FINAL RETURN		
	<input type="checkbox"/> Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to New Hampshire. Enter years covered by IRS _____ Do not use this form to report an IRS adjustment. See Step 2 instructions.		
STEP 3	PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN THE BUSINESS TAX SUMMARY		
STEP 4 Figure Your Balance Due or Overpayment	1(a) Business Enterprise Tax Net of Statutory Credit	1(a) 469	
	(b) Business Profits Tax Net of Statutory Credits	1(b) 629	1 1098
	2 PAYMENTS:		
	(a) Tax paid with application for extension	2(a)	
	(b) Total of this year's estimated tax payments	2(b)	
	(c) Credit carryover from prior year	2(c)	
	(d) Paid with original return (Amended returns only)	2(d)	2
	3 TAX DUE: (Line 1 minus Line 2)		3 1098
	4 ADDITIONS TO TAX:		
	(a) Interest (See instructions)	4(a)	
	(b) Failure to Pay (See instructions)	4(b)	
	(c) Failure to File (See instructions)	4(c)	
	(d) Underpayment of Estimated Tax (See instructions)	4(d) 48	4 48
	5(a) Subtotal of Amount Due (Line 3 plus Line 4)	5(a) 1146	
	5(b) Return Payment Made Electronically	5(b)	
5 BALANCE DUE: Line 5(a) minus 5(b). Make your payment on line at www.state.nh.us/revenue or make check payable to: STATE OF NEW HAMPSHIRE. Enclose, but do not staple or tape, your payment with this return.		5 1146	
6 OVERPAYMENT: [Line 1 plus Line 4 minus Lines 2 and 5(b)]	6		
7 Apply overpayment amount of Line 6 to: (a) Credit - Next Year's tax liability		7(a)	
(b) Refund - Allow 12 weeks for processing		7(b)	
THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.			

STEP 5
Signature(s)

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

02/10/2004

FOR DRA USE ONLY

SIGNATURE (IN INK) DATE

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER DATE

TITLE

02-0343936

PREPARER'S TAX IDENTIFICATION NUMBER

28 BIRCH STREET

SPOUSE'S SIGNATURE (IN INK) (PROPRIETORSHIP ONLY) DATE

PREPARER'S ADDRESS

DERRY, NH 03038

CITY/TOWN, STATE & ZIP CODE

 MAIL
 TO: NH DEPT OF REVENUE ADMINISTRATION
 DOCUMENT PROCESSING DIVISION
 PO BOX 637
 CONCORD NH 03302-0637

365121 10-28-03 PFX

BT-SUMMARY
Rev. 10/03

FORM

BET

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**BUSINESS ENTERPRISE TAX RETURN FOR CORPORATIONS,
 PARTNERSHIPS, FIDUCIARIES AND NON-PROFIT ORGANIZATIONS**

SEQUENCE # 2

YOU ARE REQUIRED TO FILE THIS RETURN IF THE GROSS RECEIPTS WERE GREATER THAN \$150,000 OR
 THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$75,000.

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name and FEIN	At the top of the return enter the beginning and ending dates of the taxable period if different than the calendar year. Please PRINT the Corporate, Partnership, Fiduciary or Non-Profit name and federal employer identification number in the spaces provided.	
BET-80 Apportionment	Business Enterprise Tax Base Apportionment. Form BET-80, BUSINESS ENTERPRISE TAX APPORTIONMENT, must be completed in order to determine the values for Lines 1, 2 and 3 of the Form BET. Use Form BET-80 if your business activity is both inside and outside NH.	
STEP 2 Compute the Enterprise Value Tax Base	If business activity was both inside and outside NH: Line 1 Enter the total amount from the BET-80, Line 17. Line 2 Enter the total amount from the BET-80, Line 24. Line 3 Enter the total amount from the BET-80, Line 29. Line 4 Enter the sum of Lines 1, 2 and 3.	If business activity was 100% inside NH Line 1 Enter the total dividends paid. Line 2 Enter the total compensation on wages paid or accrued. Line 3 Enter the total interest paid or accrued. Line 4 Enter the sum of Lines 1, 2 and 3. See BET instructions and quick checklist.
STEP 3 Figure Your Tax	Line 5 Multiply Line 4 by .0075. Line 6 STATUTORY CREDITS (a) Enter the amount of any CDFA (Investment Tax Credit) claimed pursuant to RSA 162-L:10. The amount of the credit shall not exceed the lesser of the total Business Enterprise Tax liability or \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax periods ending after June 30, 1999. If you also claim this credit on your BPT or other tax form(s) the combined total shall not exceed \$200,000 for tax periods ending prior to July 1, 1999 or \$1,000,000 for tax years ending after June 30, 1999. (b) Enter the Community Reinvestment and Opportunity (CROP) Credit as authorized by your agreement with the Department of Resources and Economic Development (DRED) under RSA 162-N. Line 7 Enter the total amount of Line 5 minus Line 6. IF NEGATIVE, ENTER ZERO. Enter the amount from Line 7 on Line 1(a) of the BT-Summary.	

For the CALENDAR year **2003** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

STEP 1 Please Print or Type Name	CORPORATE, PARTNERSHIP, FIDUCIARY, OR NON-PROFIT NAME SWABI, INC DBA SEASONS PIZZA	FEDERAL EMPLOYER IDENTIFICATION NUMBER 02-0501577 DEPARTMENT IDENTIFICATION NUMBER
--	--	---

If your business activities are conducted both inside and outside New Hampshire AND the business enterprise is subject to a tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for Lines 1, 2 and 3. If you need Form BET-80 and it is not included in your booklet, it may be obtained from our web site at www.state.nh.us/revenue or by calling (603) 271-2192.

STEP 2 Compute the Taxable Enterprise Value Tax Base	1 Dividends Paid	1	0	
	2 Compensation and Wages Paid or Accrued	2	62086	
	3 Interest Paid or Accrued	3	438	
	4 Taxable Enterprise Value Tax Base (Sum of Lines 1, 2 and 3)			4 62524
STEP 3 Figure Your Tax	5 NH Business Enterprise Tax (Line 4 multiplied by .0075)			5 469
	6 STATUTORY CREDITS (a) RSA 162-L:10. CDFA-Investment Tax Credit	6(a)		
	(b) RSA 162-N. CROP Credit	6(b)		6
	7 Business Enterprise Tax Net of Statutory Credits (Line 5 minus Line 6.) (IF NEGATIVE, ENTER ZERO) ENTER THIS AMOUNT ON LINE 1(a) OF THE BT-SUMMARY.			7 469

FORM

NH-1120

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
CORPORATION BUSINESS PROFITS TAX RETURN

SEQUENCE # 4

For the CALENDAR year 2003 or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

Due Date for CALENDAR year filers is on or before March 15, 2004 or the 15th day of the 3rd month after the close of the taxable period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.

STEP 1 Please Print or Type	Name of Corporation SWABI, INC DBA SEASONS PIZZA		FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER 02-0501577
STEP 2 Questions	<p>A Is the corporation filing its tax return on an IRS approved 52/53 week tax year? Yes _____ No <u>X</u></p> <p>B Does the corporation file with the IRS as part of a federal consolidated return? Yes _____ No <u>X</u></p> <p>C Is this corporation affiliated with any other business organization that files business tax returns with this department? Please identify by name and FEIN: _____ Yes _____ No <u>X</u></p> <p>D Does the corporation file as part of a unitary group in any other jurisdiction? Yes _____ No <u>X</u></p> <p>E Is this a "combined" business profits tax return? Yes _____ No <u>X</u></p> <p>If the answer to "E" is yes, do not complete this return. You must file a NH-1120-WE return. You may download the Business tax forms for Combined Groups from our web site at www.state.nh.us/revenue or call (603) 271-2192 to request the business tax booklet for Combined Groups.</p>		
STEP 3 Figure Your Taxes	<p>1 Gross Business Profits Bonus Depreciation</p> <p>(a) Taxable income (loss) before net operating loss deduction and special deductions (Attach copy of federal return) 1(a) <u>12916</u> <u>X</u></p> <p>(b) Separate entity or passive loss limitation adjustments 1(b) _____</p> <p>(c) NH Gross Business Profits (Combine Line 1(a) and Line 1(b)) (If negative, show in parenthesis. See worksheet for Net Operating Loss, NOL, provisions) 1(c) <u>12916</u></p> <p>2 Additions and Deductions</p> <p>(a) Add back income taxes or franchise taxes measured by income (Attach schedule of taxes by state) 2(a) _____</p> <p>(b) NH Net Operating Loss Deduction (Attach Form DP-132) 2(b) _____</p> <p>(c) Interest on direct US Obligations 2(c) _____</p> <p>(d) Wage adjustment required by IRC Section 280C 2(d) _____</p> <p>(e) Deductible dividends 2(e) _____</p> <p>(f) Income exempt under federal constitutional law, net of related expenses 2(f) _____</p> <p>(g) Distribution from joint venture or partnership subject to NH taxation (Attach schedule: Name, FEIN, and amount distributed) 2(g) _____</p> <p>(h) Foreign dividend gross-up (I.R.C. Section 78) 2(h) _____</p> <p>(i) Research contribution (See RSA 77-A:4 XII. Attach computation) 2(i) _____</p> <p>(j) Contributions made to a Qualified Investment Capital Company (Attach a schedule detailing name, FEIN and amount) 2(j) _____</p> <p>(k) Add back return of capital from Qualified Investment Capital Company (Attach a schedule detailing name, FEIN and amount) 2(k) _____</p> <p>(l) Combine Lines 2(a) through 2(k). If negative, show in parenthesis 2(l) _____</p> <p>3 Adjusted Gross Business Profits (Line 1(c) adjusted by Line 2(l). If negative, show in parenthesis) 3 <u>12916</u></p> <p>4 New Hampshire Apportionment (Attach Form DP-80) 4 <u>1.000000</u></p> <p>5 New Hampshire Taxable Business Profits (Line 3 x Line 4. If negative, enter zero.) 5 <u>12916</u></p> <p>6 New Hampshire Business Profits Tax (Line 5 x 8.5%) 6 <u>1098</u></p>		
STEP 4 Figure Your Credits	<p>7 Credits allowed under RSA 77-A:5 (Attach Form DP-160) 7 _____</p> <p>8 Subtotal (Line 6 minus Line 7) 8 <u>1098</u></p> <p>9 Business Enterprise Tax Credit 9 <u>469</u></p> <p>10 Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 8 or Line 9) 10 <u>469</u></p> <p>11 NH Business Profits Tax Net of Statutory Credits (Line 8 less Line 10. IF NEGATIVE, ENTER ZERO.) 11 <u>629</u></p> <p>Enter the amount from Line 11 on Line 1(b) of the BT-Summary.</p>		

FORM

DP-2210/2220

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
EXCEPTIONS AND PENALTY
FOR THE UNDERPAYMENT OF ESTIMATED TAX

CHECK ONE

- ☒ BUSINESS TAX RETURNS
☐ INTEREST & DIVIDENDS TAX RETURN
☐ OTHER

SEQUENCE #6

For the CALENDAR year 2003 or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

NAME

SWABI, INC
 DBA SEASONS PIZZA

FEDERAL EMPLOYER IDENTIFICATION NUMBER
 OR SOCIAL SECURITY NUMBER
 OR DEPARTMENT IDENTIFICATION NUMBER

02-0501577

PART I - FIGURE YOUR UNDERPAYMENT

1 Current year tax \$ 1098.
 2 90% of Line 1 (Line 1 x .90) \$ 988.

3(a) Enter in columns A through D the installment dates that correspond to the 15th of the 4th, 6th, 9th, and 12th months of your tax period or specify statutory due dates. (I&D filers see instructions)

A	B	C	D
04/15/2003	06/16/2003	09/15/2003	12/15/2003
25%	25%	25%	25%
247.	247.	247.	247.
247.	247.	247.	247.

3(b) Applicable percentages

3(c) Enter Line 2 multiplied by Line 3(b) for columns A through D

4 Amount paid timely or credited for each period

5 Overpayment of previous installment

6 Total (add Line 4 plus Line 5)

7 Overpayment [Line 6 minus Line 3(c)]. Enter in Line 5 next column

8 Underpayment (Line 3(c) minus Line 6)

PART II - EXCEPTIONS TO PENALTY - SEE INSTRUCTIONS

9 Cumulative amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of your tax period from Line 4. (I&D calendar year filers see instructions)

10 Applicable percentages

11 Exception, pursuant to RSA 21-J:32,IV(a), prior period's tax (prior year must be 12 full months)

12 Applicable percentages

13 Exception, pursuant to RSA 21-J:32,IV(b), prior period's tax base and facts using current year's tax rate

14 Applicable percentages

15 Exception, pursuant to RSA 21-J:32,IV(c), tax on annualized income (Attach Schedule)

A	B	C	D
25%	50%	75%	100%
157.	313.	470.	626.
25%	50%	75%	100%
156.	313.	469.	626.
22.5%	45%	67.5%	90%

PART III - COMPUTE THE PENALTY

16 Amount of underpayment from Part I, Line 8

17 Enter the date of payment or statutory due date of tax, whichever is earlier

18 Enter the number of days from installment date [Line 3(a)] to date shown on Line 17

19 Interest due after 12/31/03 $\frac{\text{Number of days} \times 7\%}{366}$ x Underpayment at 7%: (see instructions) amount (Line 16)20 Interest due through 12/31/03 $\frac{\text{Number of days} \times 8\%}{365}$ x Underpayment at 8%: (see instructions) amount (Line 16)

Note: For interest rate in other years see instructions

21 Penalty for Underpayment of Estimated Tax (Line 19 plus Line 20)

A	B	C	D

22 Total Penalty for Underpayment of Estimated Tax (Total of columns A through D, Line 21) SEE STATEMENT 1 48.

DP-2210/2220
 Rev. 10/03

FORM

DP-120

Schedule S

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

BUSINESS PROFITS TAX - SMALL BUSINESS CORPORATIONS
COMPUTATION OF "S" CORPORATION GROSS BUSINESS PROFITS

SEQUENCE # 9

INTENT	It is the primary intent of the Department to equate the federally distinguished subchapter "S" corporations with regular corporations. No part of this form shall be construed as to allow a greater deduction from income or inclusion to income than would be allowable for regular C corporations. (Rev 302.01).
NEED HELP	Please see Rev 302.01 or contact the Audit Division at (603) 271-3400. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
WHO MUST FILE	Corporations which qualify for and file as Subchapter "S" corporations for federal income tax purposes pursuant to the Internal Revenue Code, as amended, are treated the same as corporations which file as regular "C" corporations for federal income tax purposes. All business organizations organized as Subchapter "S" corporations for federal income tax purposes must file NH Form DP-120.
WHEN TO FILE	Form DP-120 must be filed with Form NH-1120.
REFERENCES TO FEDERAL FORMS	All references to federal tax forms and form lines are based on draft forms available at the time the state forms were printed. If the federal line number and description do not match, follow the line description or contact the Department at (603) 271-3400.

 For the CALENDAR year **2003** or other taxable period beginning _____ and ending _____
 Mo Day Year Mo Day Year

NAME SWABI, INC DBA SEASONS PIZZA	FEDERAL EMPLOYER IDENTIFICATION NUMBER 02-0501577
--	--

 WERE ANY DISTRIBUTIONS MADE TO NEW HAMPSHIRE SHAREHOLDERS? Yes _____ No **X**

If yes, then you are required to file form DP-9 under separate cover by May 1, 2004 to report actual distributions to New Hampshire shareholders.

1 Income and Deductions from Federal Form 1120S. SHOW ALL LOSSES IN PARENTHESIS, e.g. (\$50)

(a) Ordinary income (loss) from trade or business activities

 (Federal Form 1120S, Page 1, Line 21) 1(a) **10303**

(b) Net income (loss) from rental real estate activities

(Federal Form 1120S, Schedule K, Line 2) 1(b)

(c) Net income (loss) from other rental activities

(Federal Form 1120S, Schedule K, Line 3) 1(c)

 (d) Portfolio income (loss) such as but not limited to
interest, dividend or royalty income

(Federal Form 1120S, Schedule K, Lines 4a, b, c & f) 1(d)

(e) Capital gain on the sale of assets

(Federal Form 1120S, Schedule K, Lines 4d & 4e(1)) 1(e)

(f) Net gain (loss) under section 1231

(Federal Form 1120S, Schedule K, Line 5) 1(f)

(g) Other income (loss) from "S" corporation activities

(Federal Form 1120S, Schedule K, Line 6) 1(g)

 (h) Other "S" Corporation expenses (Federal Form 1120S,
Schedule K, Lines 7, 8, 9 & 10)

(Refer to Rev 302.01 for limitations) 1(h)

(i) Total "S" corporation income and deductions

 (Combine Lines 1(a) through 1(h)) 1(i) **10303**
2 Other deductions not included in "S" Corporation return allowable to "C" Corporations under the Internal Revenue Code. (Attach supporting schedule)
2
3 "S" Corporation Gross Business Profits (Loss.)

 (Combine Line 1(i) and Line 2.) Enter here and on Form NH-1120, page 1, Line 1(a) **3** **10303**

SWABI, INC DBA SEASONS PI A

02-0501577

FORM DP-2210/2220 COMPUTATION OF UNDERPAYMENT PENALTY STATEMENT 1

Q T R	EVENT AMOUNT	TYPE	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT	DAYS	INTEREST RATE	AMOUNT OF PENALTY
A	247.	Q	247.	04/15/2003 12/31/2003	260	8.0000	14.
		R	247.	12/31/2003 03/15/2004	75	7.0000	4.
B	247.	Q	247.	06/16/2003 12/31/2003	198	8.0000	11.
		R	247.	12/31/2003 03/15/2004	75	7.0000	4.
C	247.	Q	247.	09/15/2003 12/31/2003	107	8.0000	6.
		R	247.	12/31/2003 03/15/2004	75	7.0000	4.
D	247.	Q	247.	12/15/2003 12/31/2003	16	8.0000	1.
		R	247.	12/31/2003 03/15/2004	75	7.0000	4.
TOTAL TO FORM DP-2210/2220 LINE 22							48.

EVENT TYPE: Q = QUARTERLY AMOUNT DUE
P = PAYMENT
R = INTEREST RATE CHANGE
L = LEAP YEAR CHANGE
O = OVERPAYMENT FROM PRIOR YEAR/QUARTER

FORM
CORP
Schedule R:NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**CORPORATE BUSINESS PROFITS TAX RECONCILIATION OF
NH GROSS BUSINESS PROFITS SCHEDULE R**

SEQUENCE # 13

For the CALENDAR year 2003 or other taxable period beginning _____ and ending _____

Name SWABI, INC DBA SEASONS PIZZA	FEIN 02-0501577
---	---------------------------

This Schedule R shall be used to reconcile the Taxable Income before Net Operating Loss and Special Deductions line of the federal corporate income tax return filed with the Internal Revenue Service to the federal income calculated using the Internal Revenue Code (IRC) in effect on December 31, 2000. The revised calculation of federal income shall be used for the NH's Gross Business Profits Taxable Income on Line 1(a) of the NH-1120.

1	Federal Income (Loss) from business activities from return filed with IRS	1	10303.
2	Additions required to federal income:		
	(a) IRC Section 179 expense taken on federal return for assets placed in service during the current taxable period	2(a)	0.
	(b) Bonus depreciation on assets acquired after September 10, 2001 (Federal Form 4562)	2(b)	2750.
	(c) Current period depreciation reported on federal return for assets for which additional IRC Section 179 deductions were reported in any taxable period and/or for which bonus depreciation was reported in any taxable period	2(c)	138.
	(d) Other amounts reported on federal return that need to be adjusted due to revisions to the IRC in effect on December 31, 2000	2(d)	
	(e) Total additions (Sum of Line 2(a) through Line 2(d))	2(e)	2888.
3	Deductions required from federal income: (The deductions allowed in this section are the deductions that would be allowed on assets placed in service in 2001 through 2003 using the IRC in effect on <u>12/31/2000</u> .)		
	(a) IRC Section 179 expense allowed on assets placed in service during current taxable period	3(a)	0.
	(b) Current taxable period depreciation allowable for assets for which the bonus depreciation deductions reported for any taxable period and/or additional Section 179 deductions for any taxable period reported on the federal return	3(b)	275.
	(c) Other deductions required due to revisions to the IRC in effect on December 31, 2000	3(c)	
	(d) Total deductions (Sum of Line 3(a) through Line 3(c))	3(d)	275.
4	Adjustments required on sale of assets acquired after September 10, 2001 or on which additional IRC Section 179 expense was taken. (The federal calculation of any gain or loss on the sale of these assets must be adjusted to reflect the different NH basis for the assets)		
	(a) Federal gain (loss) on sale of assets acquired after September 10, 2001 or on which the additional IRC Section 179 expense was taken	4(a)	
	(b) Gross sales price for assets acquired after September 10, 2001, or on which the additional IRC Section 179 expense was taken, and sold in current taxable period	4(b)	
	(c) NH basis of assets acquired after September 10, 2001, or on which additional IRC Section 179 expense was taken, and sold in current taxable period	4(c)	
	(d) NH gain (NH loss) on sale of assets acquired after September 10, 2001 on which additional IRC Section 179 expense was taken. [Line 4(b) MINUS Line 4(c)]	4(d)	
	(e) Total adjustments for sale of assets (Line 4(d) minus 4(a))	4(e)	
5	Adjusted Gross Business Profits (Enter this amount on Line 1(a) of your NH Corporate Business Profits Tax return) Line 1 plus Line 2(e) minus Line 3(d) plus Line 4(e)	5	12916.

This schedule must be attached to your Corporate Business Profits Tax Return and you must check the box on the front of the return indicating
Special Depreciation.

Corp
Schedule R
Rev. 10/03



1510 0004 4953 7326

114 3 114 3
1952 5 05.110 DEC 05 03
0789 MAILED FROM ZIP CODE 02106

FIRST CLASS MAIL

FITZGERALD & COMPANY, LLC

FitzGerald & Company LLC
Attorneys at Law
59 Temple Place, Suite 444
Boston, MA 02111
www.fitzgeraldlawcompany.com

Eastern Service Center/USCIS
75 Lower Welden Street
St. Albans, VT 05479-0001

00071

C3 LAST NAME, FIRST NAME, MIDDLE NAME
B- ZAMAN, TOHEED,

DOB DISP RUN DATE
19730911 NOHIT 20060126

IBIS LAST NAME, FIRST NAME, MIDDLE NAME
ZAMAN, TOHEED

00072

Date: 2/24/2005 1:48 PM
Sender: Suzanne M Roberge
Subject: Re:ETA 750-I-140

Hi Mr. Gannon,

I have the file you were inquiring about, and have reviewed the appeal. I will be forwarding it to the AAU.

I will try to get a fax over to you right now.

sincerely

suzanne roberge

Reply Separator

Subject: ETA 750-I-140
Author: Patrick F Gannon
Date: 2/15/2005 12:54 PM

Suzanne,

My name is Patrick F. Gannon, I 'm a Senior Special Agent currently attached to the Benefit Fraud Unit in Vermont the old Eastern Regional Office for Investigations. I was recently notified that you currently maintain EAC file (EAC-04-047-50469).

If you could, please fax me copies of the I-140 and the entire ETA 750 both parts and both sides. If you have any questions regarding this please call me at 802-660-5016. The fax number is 802-660-5110.

Thaks

Pat

Unclassified: for official use only 733

00073



**U. S. Department Of Homeland
Security**

**VERMONT SERVICE
CENTER**

75 LOWER WELDEN STREET
ST. ALBANS, VT 05479-0001

*The Vermont Service Center, through teamwork,
continuous process improvements, and personal development,
will produce a product that is timely and of high quality
which will provide customer satisfaction and employee self-esteem.*

TELEPHONE: (802) 527- 4700_
x5035

FAX COVER SHEET

Date: February 24, 2005

This cover + 10 Page(s)

TO: Sr. Special Agent
Patrick Gannon / Benefit Fraud Unit.

FAX NUMBER: 802-660-5110

Sent by: Suzanne Roberge CAO-VSC 733

Subject: I-140 (denied) EAC0404750469

Comments: I-140 will be routed to AAU – I-140 denial was appealed.

IF YOU DO NOT RECEIVE THE INDICATED NUMBER OF PAGES,
OR DO NOT RECEIVE A LEGIBLE TRANSMISSION,
PLEASE CONTACT THE SENDER.


00074

I-140, Immigrant Petition for Alien Worker

FOR BCIS USE ONLY

If an individual is filing, use the top name line. Organizations should use the second line.

Returned	Receipt
Date	
Date	
Resubmitted	
Date	
Date	
Reloc Sent	
Date	
Date	
Reloc Rec'd	
Date	
Date	



220922003 EPL 01-047-50469 ERKHF01

IBIS

10/28/04

This petition is being filed for: (Check one)

- Classification:**

- Certification:**

- ### Action Block

To Be Completed By

Attorney or Representative, if any.

- ☒ Fill in box if G-28 is attached to represent the applicant.

ATTY State License # 653657

Form I-140 (Rev. 05/120/03)N (Prior versions may be used until 09/30/03)

00075

Part 4. Processing Information.

1. Please complete the following for the person named in Part 3: (Check one)

☐ Alien will apply for a visa abroad at the American Embassy or Consulate at:
 City Foreign Country

☒ Alien is in the United States and will apply for adjustment of status to that of lawful permanent resident.
 Alien's country of current residence or, if now in the U.S., last permanent residence abroad

2. If you provided a U.S. address in Part 3, print the person's foreign address:

3. If the person's native alphabet is other than Roman letters, write the person's foreign name and address in the native alphabet:

4. Are you filing any other petitions or applications with this one? ☒ No ☐ Yes-attach an explanation5. Is the person you are filing for in removal proceedings? ☐ No ☒ Yes-attach an explanation6. Has any immigrant visa petition ever been filed by or on behalf of this person? ☒ No ☐ Yes-attach an explanation

If you answered yes to any of these questions, please provide the case number, office location, date of decision and disposition of the decision on a separate sheet(s) of paper.

Part 5. Additional information about the petitioner.

1. Type of petitioner (Check one).

☒ Employer ☐ Self ☐ Other (Explain, e.g., Permanent Resident, U.S. Citizen or any other person filing on behalf of the alien.)

2. If a company, give the following:

Type of Business Date Established (mm/dd/yyyy) Current Number of Employees

Restaurant 07/20/1998 2

Gross Annual Income

Net Annual Income

NAICS Code

240,028

146,996

7 2 2 1 1 0

3. If an individual, give the following:

Occupation

Annual Income

Part 6. Basic information about the proposed employment.

1. Job Title

Food Preparer

2. SOC Code

3 5 — 2 0 2 1

3. Nontechnical Description of Job

Perform food preparation duties other than cooking. Prepare cold foods, shell fish, slicing meat, brewing coffee and tea.

4. Address where the person will work if different from address in Part 1.

5. Is this a full-time position?

☒ Yes ☐ No

6. If the answer to Number 5 is "No," how many hours per week for the position?

7. Is this a permanent position?

☒ Yes ☐ No

8. Is this a new position?

☐ Yes ☒ No

9. Wages per week

\$10.50 per hour

Part 7. Information on spouse and all children of the person for whom you are filing.

List husband/wife and all children related to the individual for whom the petition is being filed. Provide an attachment of additional family members, if needed.

Name (First/Middle/Last)	Relationship	Date of Birth (mm/dd/yyyy)	Country of Birth
none			

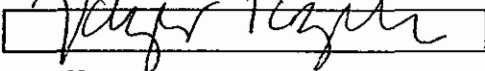
Part 8. Signature. *Read the information on penalties in the instructions before completing this section. If someone helped you prepare this petition, he or she must complete Part 9.*

I certify, under penalty of perjury under the laws of the United States of America, that this petition and the evidence submitted with it are all true and correct. I authorize the release of any information from my records that the Bureau of Citizenship Immigration Services needs to determine eligibility for the benefit I am seeking.

Petitioner's Signature

Daytime Phone Number (Area/Country Code)

E-mail Address



Print Name

Date (mm/dd/yyyy)

Vazeer Purzada

12/5/2003

Please Note: If you do not completely fill out this form or fail to submit required documents listed in the instructions, you may not be found eligible for the requested benefit and this petition may be denied.

Part 9. Signature of person preparing form, if other than above.

(Sign below)

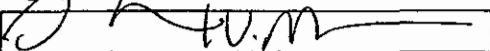
I declare that I prepared this petition at the request of the above person and it is based on all information of which I have knowledge.

Attorney or Representative: In the event of a Request for Evidence (RFE) may the BCIS contact you by Fax or E-mail? ☐ Yes ☐ No

Signature

Print Name

Date (mm/dd/yyyy)



Roxana Veronica Muro.

12/5/03

Firm Name and Address

FitzGerald & Company, LLC, 59 Temple Place, Suite 444, Boston, MA 02111

Daytime Phone Number (Area/Country Code)

Fax Number (Area/Country Code)

E-mail Address

(617) 542-0033

(617) 542-8410

rmuro@fitzgeraldlawcompany.com

Attachment to Form I-140

CONTINUATION SHEET

ZAMAN, Toheed

File Number: 79-681-723

Employer Name: Swabi, Inc. dba Season's Pizza

Employer Address: 15 Crystal Avenue
Derry, NH USA 03038

Employer's IRS tax #: 02-0501577

Employer's Social Security #: - -

Exclusion/deportation proceeding explanation:

The beneficiary is currently in removal proceedings before the Immigration Court in Boston, Massachusetts. As a result of special registration requirements, the beneficiary was placed into removal proceedings.

00078

U.S. DEPARTMENT OF LABOR
Employment and Training Administration

OMB Approval No. 44-R130

APPLICATION
FOR
ALIEN EMPLOYMENT CERTIFICATION

IMPORTANT: READ CAREFULLY BEFORE COMPLETING THIS FORM
 PRINT legibly in ink or use a typewriter. If you need more space to answer questions on this form, use a separate sheet. Identify each answer with the number of the corresponding question. SIGN AND DATE each sheet in original signature.

To knowingly furnish any false information in the preparation of this form and any supplement thereto or to aid, abet, or counsel another to do so is a felony punishable by \$10,000 fine or 5 years in the penitentiary, or both (18 U.S.C. 1001)

PART A. OFFER OF EMPLOYMENT

1. Name of Alien (Family name in capital letter, First, Middle, Maiden) ZAMAN, Toheed		3. Type of Visa (If in U.S.) B2 overstay	
2. Present Address of Alien (Number, Street, City and Town, State ZIP Code or Province, Country) 18 Birch Street, Derry, NH 03038 USA			
The following information is submitted as evidence of an offer of employment.			
4. Name of Employer (Full name of organization) Swabi, Inc. d/b/a/ Season's Pizza (FEIN: 02-0501577)		5. Telephone (Area Code and Number) (603) 434-9623	
6. Address (Number, Street, City or Town, Country, State, Zip Code) 15 Crystal Avenue, Derry, NH 03038, USA			
7. Address Where Alien Will Work (if different from item 6)			
8. Nature of Employer's Business Activity Restaurant	9. Name of Job Title Food Preparer	10. Total Hours Per Week a. Basic 40 b. Overtime n/a	11. Work Schedule (Hourly) 5 a.m. 1 p.m.
		12. Rate of Pay a. Basic \$ 10.50 per hour b. Overtime \$ n/a per hour	
13. Describe Fully the Job to be Performed (Duties) Perform a variety of food preparation duties other than cooking, such as preparing cold foods and shellfish, slicing meat, slicing cheese for pizza, preparing dough and brewing coffee or tea. Maintain kitchen area in immaculate condition before end of shift, which includes wrapping all food items and shutting off of cooking equipment.			
14. State in detail the MINIMUM education, training, and experience for a worker to perform satisfactory the job duties described in item 13 above.		15. Other Special Requirements none	
EDUCATION (Enter number of years)	Grade School 4	High School	College
			College Degree Required (specify) Major Field of Study
TRAINING	No. Yrs.	No. Mos.	Type of Training
EXPERIENCE	Job Offered Yrs. Mos.	Related Occupation Yrs. Mos.	Related Occupation (specify) food preparation
16. Occupational Title of Person Who Will Be Alien's Immediate Supervisor Supervisor		17. Number of Employees Alien Will Supervise 0	

CERTIFICATION
 PURSUANT TO THE PROVISIONS OF SECTION 212 (A) (14) OF THE IMMIGRATION AND NATIONALITY ACT AS AMENDED I HEREBY CERTIFY THAT THERE ARE NOT SUFFICIENT U.S. WORKERS AVAILABLE AND THE EMPLOYMENT OF THE ABOVE WILL NOT ADVERSELY AFFECT THE WAGES AND WORKING CONDITIONS OF WORKERS IN THE U.S. SIMILARLY EMPLOYED.

MAY 24 2003
 (DATE)

Raimundo A. Lopez
 (CERTIFYING OFFICER)

00079

ENDORSEMENTS (Make no entry in section - for government use only)	
Date Forms Received	
MAY 30 2003	S.O. MAY 30 2003
R.O.	N.O.
Ind. Code 5812	Occ. Code 313.361-814
Occ. Title FOOD SERVICE WORKER	

18. COMPLETE ITEMS ONLY IF JOB IS TEMPORARY		19. IF JOB IS UNIONIZED (Complete)	
a. No. of Openings To Be Filled By Aliens Under Job Offer	b. Exact Dates You Expect To Employ Alien		a. Number of Local
	From	To	
		b. Name of Local	c. City and State

20. STATEMENT FOR LIVE-AT-WORK JOB OFFERS (Complete for Private Household Job ONLY)

a. Description of Residence		b. No. Persons Residing at Place of Employment			c. Will free board and private room not shared with any one be provided? (X one) <input type="checkbox"/> YES <input type="checkbox"/> NO
(X one) <input type="checkbox"/> House <input type="checkbox"/> Apartment	Number of Rooms	Adults	BOYS GIRLS	Children Ages	

21. DESCRIBE EFFORTS TO RECRUIT U.S. WORKERS AND THE RESULTS. (Specify Sources of Recruitment by Name)

internal postings
newspaper advertisements
help wanted signs on premises

22. Applications require various types of documentation. Please read PART II of the instructions to assure that appropriate supporting documentation is included with your application.

23. EMPLOYER CERTIFICATIONS

By virtue of my signature below, I HEREBY CERTIFY the following conditions of employment.

- | | |
|--|---|
| <p>a. I have enough funds available to pay the wage or salary offered the alien.</p> <p>b. The wage offered equals or exceeds the prevailing wage and I guarantee that, if a labor certification is granted, the wage paid to the alien when the alien begins work will equal or exceed the prevailing wage which is applicable at the time the alien begins work.</p> <p>c. The wage offered is not based on commissions, bonuses, or other incentives, unless I guarantee a wage paid on a weekly, bi-weekly or monthly basis.</p> <p>d. I will be able to place the alien on the payroll on or before the date of the alien's proposed entrance into the United States.</p> | <p>e. The job opportunity does not involve unlawful discrimination by race, creed, color, national origin, age, sex, religion, handicap, or citizenship.</p> <p>f. The job opportunity is not:</p> <p>(1) Vacant because the former occupant is on strike or is being locked out in the course of a labor dispute involving a work stoppage.</p> <p>(2) At issue in a labor dispute involving a work stoppage.</p> <p>g. The job opportunity's terms, conditions and occupational environment are not contrary to Federal, State or local law.</p> <p>h. The job opportunity has been and is clearly open to any qualified U.S. worker.</p> |
|--|---|

24. DECLARATIONS

DECLARATION OF EMPLOYER

Pursuant to 28 U.S.C. 1746, I declare under penalty of perjury the foregoing is true and correct.

SIGNATURE

DATE

NAME (Type or Print)

TITLE

Vazeer Pirzada

Supervisor

AUTHORIZATION OF AGENT OF EMPLOYER

I HEREBY DESIGNATE the agent, below to represent me for the purposes of labor certification and I TAKE FULL RESPONSIBILITY for accuracy of any representations made by my agent.

SIGNATURE OF EMPLOYER

DATE

NAME OF AGENT (Type or Print)

ADDRESS OF AGENT (Number, Street, City, State, ZIP Code)

Roxana V. Muro

FitzGerald & Company, LLC
59 Temple Place, Suite 400
Boston, MA 02111

00080

PART B. STATEMENT OF QUALIFICATIONS OF ALIEN

FOR ADVICE CONCERNING REQUIREMENTS FOR ALIEN EMPLOYMENT CERTIFICATION: If alien is in U.S., contact nearest office of Immigration and Naturalization Service. If alien is outside U.S., contact nearest U.S. Consulate.

IMPORTANT: READ ATTACHED INSTRUCTIONS BEFORE COMPLETING THIS FORM.

Print legibly in ink or use a typewriter. If you need space to fully answer any questions on this form, use a separate sheet. Identify each answer with the number of the corresponding question. Sign and date each sheet.

1. Name of Alien (Family name in capital letters)		First Name	Middle Name	Maiden Name
ZAMAN		Toheed		
2. Present Address (No., Street, City or Town, State or Province and ZIP Code)			Country	3. Type of Visa (If in U.S.)
18 Birch Street, Derry, NH 03038			USA	B2 overstay
4. Alien's Birthdate (Month, Day, Year)	5. Birthplace (City or Town, State or Province)	Country	6. Present Nationality or Citizenship (Country)	
September 11, 1973	Peshawar, Swabi	Pakistan	Pakistani	
7. Address in United States Where Alien Will Reside				
18 Birch Street, #3 Derry, NH 03038				
8. Name and Address of Prospective Employer if Alien has job offer in U.S.				9. Occupation in which Alien is Seeking Work
Season's Pizza				Food Preparation
15 Crystal Avenue, Derry, NH 03038, USA				
10. "X" the appropriate box below and furnish the information required for the box marked				
a. <input type="checkbox"/> Alien will apply for a visa abroad at the American Consulate in		City in Foreign Country	Foreign Country	
b. <input checked="" type="checkbox"/> Alien is in the United States and will apply for adjustment of status to that of a lawful permanent resident in the office of the Immigration and Naturalization Service at		City	State	
		Boston	MA	
11. Names and Addresses of Schools, Colleges and Universities Attended (Include trade or vocational training facilities)	Field of Study	FROM Month Year	TO Month Year	Degrees or Certificates Received
Board of Intermediate and Secondary Education	General Studies	Sept. 1991	Jun. 1993	diploma
		Jan.		

SPECIAL QUALIFICATIONS AND SKILLS

12. Additional Qualifications and Skills Alien Possesses and Proficiency in the use of Tools, Machines or Equipment Which Would Help Establish if Alien Meets Requirements for Occupation in Item 9.

none

13. List Licenses (Professional, journeyman, etc.)

none

14. List Documents Attached Which are Submitted as Evidence that Alien Possesses the Education, Training, Experience, and Abilities Represented

offer of employment

endorsements

DATE REC. DOL

O.T. & C.

(Make no entry in this section - FOR Government Agency USE ONLY)

(Items continued on next page)

00081

16. WORK EXPERIENCE *List all jobs held during past three (3) years. Also, list any other jobs related to the occupation for which the alien is seeking certification as indicated in item 9.*

a. NAME AND ADDRESS OF EMPLOYER

Season's Pizza
15 Crystal Avenue
Derry, NH 03038, USA

NAME OF JOB	DATE STARTED Month Year	DATE LEFT Month Year	KIND OF BUSINESS
Food Preparer	October 2002	Present	Restaurant

DESCRIBE IN DETAIL THE DUTIES PERFORMED, INCLUDING THE USE OF TOOLS, MACHINES, OR EQUIPMENT	NO. OF HOURS PER WEEK
	40

Prepare food, prepare ingredients for pizza, sandwiches, meats, chop vegetables, cut meats, poultry, fish.

b. NAME AND ADDRESS OF EMPLOYER

Ibrahim Hotel
Peshawar, Pakistan

NAME OF JOB	DATE STARTED Month Year	DATE LEFT Month Year	KIND OF BUSINESS
Cook/Food Preparer	04 1994	07 1999	Hotel/Restaurant

DESCRIBE IN DETAIL THE DUTIES PERFORMED, INCLUDING THE USE OF TOOLS, MACHINES, OR EQUIPMENT	NO. OF HOURS PER WEEK
	40

Measure and mix ingredients according to recipe, using variety of kitchen equipment, such as grinders, mixers, and slicers.
Cook and carve meats, and prepare dishes during rush periods, banquets and other social functions

c. NAME AND ADDRESS OF EMPLOYER

NAME OF JOB	DATE STARTED Month Year	DATE LEFT Month Year	KIND OF BUSINESS

DESCRIBE IN DETAIL THE DUTIES PERFORMED, INCLUDING THE USE OF TOOLS, MACHINES, OR EQUIPMENT	NO. OF HOURS PER WEEK

16. DECLARATIONS

DECLARATION OF ALIEN

Pursuant to 28 U.S.C. 1746, I declare under penalty of perjury the foregoing is true and correct.

SIGNATURE OF ALIEN

DATE

05-28-03

AUTHORIZATION OF AGENT OF ALIEN

I hereby designate the agent below to represent me for the purpose of labor certification and I take full responsibility for accuracy of any representations made by my agent.

SIGNATURE OF ALIEN

DATE

05-28-03

NAME OF AGENT (Type or Print)

Roxana V. Muro

ADDRESS OF AGENT (No., Street, City, State, ZIP Code)

FitzGerald & Company, LLC
59 Temple Place, Suite 444
Boston, MA 02111

00082

On December 8, 2003, Swabi, Inc., dba Seasons Pizza filed an Immigrant Petition for Alien Worker (Form I-140) to classify Toheed Zaman as a cook under section 203(b)(3) of the Immigration and Nationality Act, supported by a Department of Labor Certification (Form ETA-750). The ETA-750 has a priority date (filing date) of May 30, 2003.

Title 8, Code of Federal Regulations, part 204.5(g) states in part:

- (2) Any petition filed by or for an employment-based immigrant which requires an offer of employment must be accompanied by evidence that the prospective United States employer has the ability to pay the proffered wage. The petitioner must demonstrate this ability at the time the priority date is established and continuing until the beneficiary obtains lawful permanent residence.

The petitioning company is a restaurant, established in 1998. The company currently employs 2 people. The record indicates the petitioning company has employed the beneficiary since October 2002. The ETA-750 indicates the recommended annual salary (proffered wage) for this position is \$21,840.00. This position requires the minimum education, training or experience of 6 months experience in food preparation.

On August 31, 2004 a Notice of Action (Form I-797) was sent to the petitioning company requesting the following additional information in support of the petition:

Additional evidence to establish the ability to pay the proffered wage by submitting either the petitioning company's 2003 United States federal income tax return(s), with all schedules and attachments, or the company's annual reports for 2003 accompanied by audited or reviewed financial statements, or as secondary evidence copies of the beneficiary's 2003 Form W-2 Wage and Tax Statement(s) showing how much the beneficiary was paid by the company.

On October 25, 2004 the petitioning company submitted the following additional evidence:

- A photocopy of 2 of the beneficiary's paystubs dated October 8th and October 15, 2004.
- A copy of the company's 1120s Tax Return and related schedules for 2003.

Form W-2 Wage and Tax Statements for the beneficiary were not submitted.

The paystubs submitted as evidence indicate the petitioning company paid beneficiary \$8,400.00 as of October 10, 2004. A full-time employee working from January of 2004 and paid the proffered wage indicated on the ETA-750 should have earned approximately \$15,000.00 by October of 2004.

The 2003 Tax return shows the petitioning company had an income of \$10,303.00. Line 8 of the company's tax returns indicate that there were no salaries and wages paid in 2003. Schedule A indicates the company incurred some expenses identified as cost of labor that totaled \$8,736.00. Schedule L of the tax return indicates net current assets in 2003 of \$11,146.00.

The company's income and current assets fall far below the amount needed to meet the salary required by the ETA-750. Additionally, the beneficiary's paystubs also reflect that the proffered wage is not being met. The evidence submitted does not establish that the company had the ability to pay the proffered wage of \$21,840.00.

Although it was not included in the notice of action, the record does not contain any evidence of the beneficiary's required experience, beyond the work experience listed on Part B. of the ETA-750.

Evidence relating to qualifying experience or training should be in the form of letter(s) from current or former employer(s) or trainer(s), and should include the name, address and title of the writer. A specific description of the duties performed by the alien or of the training received as well as the beginning and ending dates of employment should be provided in the letters submitted. Experience/training received through prior employment should be documented by the prior employer. If such evidence is unavailable, other documentation relating to the alien's experience will be considered. Evidence of the beneficiary's experience should be addressed in any future filings.

In visa petition proceedings, the petitioner bears the burden of establishing eligibility for the benefits sought. See Matter of Brantigan, 11 I. & N. Dec. 493 (BIA 1966).

In view of the above, the petition is denied.

You may appeal this decision by filing a completed Form I-290B with the Vermont Service Center within 30 days from the date of this notice, 33 days if this notice was received by mail. A copy of Form I-290B, Notice of Appeal to the Administrative Appeals Unit, is enclosed for your use. While your appeal will be decided by the Administrative Appeals Unit (AAU) in Washington, DC, it should be sent to the Vermont Service Center with the required fee of \$110.00 at the following address:

Vermont Service Center
75 Lower Welden Street
St. Albans, VT 05479

You may also include a brief or other written statement in support of your appeal. If no appeal is filed within the time allowed, this decision is final.

00084

LAST NAME, FIRST NAME, MIDDLE NAME
C3 LAST NAME, FIRST NAME, MIDDLE NAME
B- ZAMAN, TOHEED,
DOB DISP RUN DATE
19730911 NOHT 20041028
IBIS LAST NAME, FIRST NAME, MIDDLE NAME
ZAMAN, TOHEED

00085

ADJUDICATIONS Worksheet

REVISED 1/16/2003

PLACE BAR CODE LABEL(S) IN THIS SPACE OR WRITE IN RECEIPT NUMBER(S)

6464756469

ID <u>733</u>	ID _____	ID _____
DATE <u>12.9.04</u>	DATE _____	DATE _____

☐ CABLE / FAX TO _____ CLASSIFICATION: _____

☐ RELEASE A. First Approval Notice C. Duplicate Notice E. Congressional interest
 B. Amended Notice D. Petition to Mailroom, FWD to NVC

☐ TRANSFER OUT ☒ ORDER # 1140 EW33 ☐ 539ND.797

HAND LAN

HAND LAN☐ 129D.797 EOS / COS
☐ SCANNING ☐ IAP-66 TO USIA ☐ I-20 ID TO STSC ☐ ABANDONMENT (H1)

☐ RETURN I-94 ☐ RETURN IAP-66 ☐ RETURN I-20 ID ☐ NO RESPONSE (H1A)

☐ RETURN ORIGINALS: _____

☐ FMU Consolidate: _____ Relocate file(s) to: _____

I-751/I-89 Hold Shelf _____

☐ FOR DELETION ☐ ORDER/CREATE A FILE
 a. VISA AVAILABLE b. VISA NOT AVAILABLE

☐ CRU a. FEE REFUND ☐ AAU APPEAL ☐ BIA APPEAL

b. OTHER _____ SCAO SIGNATURE _____

☐ FCU FAM / BUS / RES SHELF _____ DAYS ☐ TO RECORDS SHELF
 (CIRCLE ONE)

☐ MFAS: Interview at _____ on _____ ☐ MFAS STRIPPING

☐ MFAS: Record Updated, no Schedule Record Available. _____ District Office

☐ OTHER: _____

☐ IBIS TRIAGE UNIT - Potential Approval / Denial ☐ OPS REFERRAL ☐ DENIAL CRATE

☐ RETURN TO: _____ RAFACS# _____

00086

CIMIDN MIGRATION AND NATURALIZATION SERVICE
COMMAND: CENTRAL INDEX SYSTEM - ID # SEARCH/DISPLAY

12/09/04

10:40:16

ID # (A/AA/AB/C/DA): A79681723
(DL/FB/FP/I/PP/SS/TD)

A#: 079681723 DOB: 0911197

LAST: ZAMAN

FIRST: TOHEED

MIDDLE:

ALIASES:

NATZ DATE:

COURT:

LOCATION:

SEX: M POE: WAS COB: PAKIS DOE: 07151999

FCO: NRC COA: B2 COC: PAKIS FTC: 11142003 FATHER: NAWAR

PFCO: ESC SFCO: DFO: 03192003 BIN: MOTHER: ROMAN

SSN:

CONSOLIDATED A-NOS

--OTHER INFORMATION--

I-94 ADM #: 06954709809

DACS-X EADS-X

PASSPORT #: KB542676

FBI #:

DRIVER LIC:

FINGER CD#:

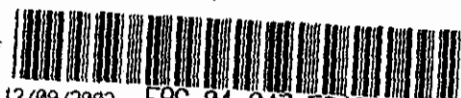
OVER-KEY ID NUMBER TO DISPLAY NEW PERSON. PRESS ENTER.

CLEAR EXIT PF3 REFRESH PF4 RETURN PF5 HELP PF6 MAIN MENU PF8 HISTORY PF9 EAD
PF10 REQUIRES A SPECIAL SECURITY CLASS. PF10 NAILS PF11 EOI

00087

CLASSIFICATIONS Worksheet

REVISED 6/13/2002



12/09/2003 ERC-04-047-50469 ERCKMF01

THIS SPACE OR WRITE IN RECEIPT NUMBER (6

(I)

457B

(II)

(III)

DATE

8/5/2004

DATE

DATE



CABLE/FAX TO

CLASSIFICATION



RELEASE

A First Approval Notice

B Petition to Make good, LWH to NVZ

C Amended Notice

D Congressional Interest

E Duplicate Notice

F Normal Mailer



539ND 797



TRANSFER OUT



ORDER #



129D 797

HAND

LAN

HAND

LAN



RETURN 1-94



IAP-66 TO USIA



I-20 ID TO STSC



ABANDONMENT



FMU



RETURN IAP-66



RETURN I-20 ID



NO RESPONSE



RETURN ORIGINALS:



FOR DELETION



ORDER/CREATE A FILE

a. VISA AVAILABLE

b. VISA NOT AVAIL



CRU

a. FEE REFUND

b. OTHER

SCAO SIGNATURE



AAU APPEAL



BIA APPEAL

SCAO SIGN-OFF

FCU FAM / BUS / RES SHELF _____ DAYS
(CIRCLE ONE)

TO RECORDS SHELF



MFAS: Interview at _____ on _____



MFAS STRIPPING



MFAS: Record Updated, no Schedule Record Available. _____ District Office



OTHER: _____



IBIS CHECK COMPLETED ON _____



IBIS Triage Unit



OPS Referral



RETURN TO:

RAVACS

What is Culture

00088

DACS A-NBR: 079681723
LAST NAME: ZAMAN EOIR LAST NAME: ZAMAN
FIRST NAME: TOHEED FIRST NAME: TOHEED
NATLTY: PAKIS NATLTY: PK
PRIN A-NBR: 79681723
CHARGE DOC: 03/17/2003 BASE CITY: BOS HEARING LOC: BOS
CUSTODY: ASYLYM TYPE: CLOCK ELAPSED: 0000
PROC RCVD: 03/25/2003 INIT HEARING: 04/24/2003 CLOCK UPDATED:
LAST/NEXT HEARING: 01/04/2005 TYPE: MSTR CLK STAT:
INIT RCVD:
ASYL RCVD: IJ DEC: IJ COMPLETE: APPLICATION:
W/H DEC: EOIR DEC: OTHER COMPL: FILED DEC
MTR RCVD: DEC: DATE: 212C:
APPEAL: DEC: DATE: 245ADJ:
FINAL DISP: DATE: VOL DEP:
WTHDRWL:
SUSPENS:
CHRGs: 1) 237a01B 2) 237a01Ci 3)
4) 5) 6)

PF1 - PAGE FWD

COMMAND: EOIR A-NUM: 079681723

I-140 Processing Worksheet

Mailroom/Data Entry: If any deficiencies below are encountered, annotate worksheet in the Remarks/Action Taken column, and send for INS Review

MAILROOM	Check Box if Deficient	Remarks/Action Taken	Emp. I.D. # / Date
No Name Present in Part 1 or Part 3 of the petition	<input type="checkbox"/>		VT 34342 12-8-03
More Than One or No Lettered Box Checked in Part 2 of the petition	<input type="checkbox"/>		
Missing Address in Part 1 or Part 3 of the petition	<input type="checkbox"/>		
Incorrect Jurisdiction in Part 6	<input type="checkbox"/>		
Missing or Incomplete Signature in Part 8	<input type="checkbox"/>		
Fee is Missing/Incorrect	<input type="checkbox"/>		
Other	<input type="checkbox"/>		VT 34342 12-8-03
Supervisor Signature (If necessary)			
DATA ENTRY	Check Box if Deficient	Remarks/Action Taken	Emp. I.D. # / Date
No Name Present in Part 1 or Part 3 of the petition	<input type="checkbox"/>		VT 34258 12-9-03
More Than One or No Lettered Box Checked in Part 2 of the petition	<input type="checkbox"/>		
Missing Address in Part 1 or Part 3 of the petition	<input type="checkbox"/>		
Missing or Incomplete Signature in Part 8	<input type="checkbox"/>		
Fee Missing/Incorrect	<input type="checkbox"/>		
Other	<input type="checkbox"/>		
Supervisor Signature (If necessary)			
INS REVIEW	Circle One	Remarks/Action Taken	Emp. I.D. # / Date
This file originated in the (Circle One)			VT 34258 12-9-03
Mailroom			
Data Entry			
Reason for rejection			
Accept filing?	Y N		
ADJUDICATIONS	Check Box if Deficient	Remarks/Action Taken	Emp. I.D. # / Date
CLAIMS/systems updated correctly	<input type="checkbox"/>		VT 34258 12-9-03
Priority Dates and Classification Data Annotated Correctly	<input type="checkbox"/>		
Approval stamp signed and dated correctly	<input type="checkbox"/>		
Denial Annotated Correctly	<input type="checkbox"/>		
Missing/Incorrect Approval Phrase	<input type="checkbox"/>		
Adjustment of Status Requested	(Circle One) Y N		

CIMIDN IGRATION AND NATURALIZATIO SERVICE
COMMAND: CENTRAL INDEX SYSTEM - ID # SEARCH/DISPLAY

03/16/05

11:07:15

ID # (A/AA/AB/C/DA): A79681723
(DL/FB/FP/I/PP/SS/TD)

A#: 079681723

DOB: 0911197

LAST: ZAMAN

FIRST: TOHEED

NATZ DATE:

MIDDLE:

COURT:

ALIASES:

LOCATION:

SEX: M POE: WAS COB: PAKIS DOE: 07151999

FCO: NRC COA: B2 COC: PAKIS FTC: 11142003 FATHER: NAWAR

PFCO: ESC SFCO: DFO: 03192003 BIN: MOTHER: ROMAN

SSN:

CONSOLIDATED A-NOS --OTHER INFORMATION--

I-94 ADM #: 06954709809

DACS-X EADS-X

PASSPORT #: KB542676

FBI #:

DRIVER LIC:

FINGER CD#:

OVER-KEY ID NUMBER TO DISPLAY NEW PERSON. PRESS ENTER.

CLEAR EXIT PF3 REFRESH PF4 RETURN PF5 HELP PF6 MAIN MENU PF8 HISTORY PF9 EAD
PF11 EOIF

00091

EXHIBIT 2

38541

Department of Homeland Security
Delegation Number: 0150.1

DELEGATION TO THE BUREAU OF CITIZENSHIP AND IMMIGRATION SERVICES

1. Purpose

This delegation vests in the Bureau of Citizenship and Immigration Services (BCIS) and through its highest ranking official to regional directors, asylum directors, district directors, service center directors, adjudication officers, asylum officers, immigration information officers, and other officers or employees of the BCIS the authorities described herein in order to accomplish the mission of the BCIS. This delegation is made through, and the exercise of any authorities therein is subject to the authority, direction, and control of, the Deputy Secretary of the Department of Homeland Security.

2. Delegations

Pursuant to the authority vested in the Secretary of Homeland Security by law, including the Homeland Security Act of 2002, I hereby delegate to the Bureau of Citizenship and Immigration Services:

- (A) Authority to establish policies for performing such functions as are transferred to the Director by section 451 of the Homeland Security Act of 2002 (Act) or otherwise vested in the Bureau by law.
- (B) Authority to oversee the administration of such policies.
- (C) Responsibility for advising the Deputy Secretary with respect to any policy or operation of the BCIS that may affect the Bureau of Customs and Border Protection (BCBP) or the Bureau of Immigration and Customs Enforcement (BICE) of the Department, including potentially conflicting policies or operations.
- (D) Authority to establish national immigration services policies and priorities.

- (E) Authority to meet regularly with the Citizenship and Immigration Services Ombudsman ("the Ombudsman") described in section 452 of Act and to establish procedures requiring a formal response to any recommendations submitted in the Ombudsman's annual report to Congress pursuant to section 451(a)(3)(F) of the Act.
- (F) Authority to design and implement in consultation with the Chief Human Capital Officer the managerial rotation program described in section 451(a)(4) of the Homeland Security Act of 2002.
- (G) Authority to implement pilot initiatives for backlog elimination as described in section 451(a)(5) of the Homeland Security Act of 2002, including the authority to increase personnel, transfer personnel to focus on areas with the largest potential for backlog, and streamline paperwork.
- (H) Authority under section 103(a)(1) of the Immigration and Nationality Act of 1952, as amended (INA), 8 U.S.C. §1103(a)(1), to administer the immigration laws (as defined in section 101(a)(17) of the INA).
- (I) Authority to investigate alleged civil and criminal violations of the immigration laws, including but not limited to alleged fraud with respect to applications or determinations within the BCIS and make recommendations for prosecutions, or other appropriate action when deemed advisable.
- (J) Authority to register and fingerprint aliens in the United States, and exercise other functions relating to registration and change of address, as provided by sections 262-266 of the INA, 8 U.S.C. §§1302-06.
- (K) Authority, in consultation with the legislative affairs function of the Department of Homeland Security, to prepare reports on private bills pertaining to immigration matters under 28 C.F.R. §0.105(h).
- (L) Authority to certify official Department of Homeland Security records relating to immigration matters.
- (M) Authority to maintain such files and records systems as are necessary to carry out the functions of the BCIS.
- (N) Authority to place aliens in removal proceeding by issuance of a Notice to Appear, and to cancel such Notice before jurisdiction vests with the Executive Office for Immigration Review of the Department of Justice (EOIR).
- (O) Authority to parole an applicant for admission into the United States under section 212(d)(5) of the INA, 8 U.S.C. §1182(d)(5), and to issue advance parole documentation.

- (P) Authority to grant voluntary departure under section 240B of the INA, 8 U.S.C. §1229c, and deferred action.
- (Q) Authority to approve bonds issued pursuant to the immigration laws, to determine whether such bonds have been breached, and take appropriate action to protect the interests of the United States with respect to such bonds.
- (R) Authority to grant employment authorization under sections 214(a) or 274A(h)(3) of the INA (8 U.S.C. §§1184(a) and 1324A(h)(3)), 8 C.F.R. §274a.13, or other applicable law.
- (S) Authority to interrogate aliens and issue subpoenas, administer oaths, take and consider evidence, and fingerprint and photograph aliens under sections 287(a), (b), and (f) of the INA, 8 U.S.C. §1367 and under section 235(d) of the INA, 8 U.S.C. §1225(d).
- (T) Authority under the immigration laws, including but not limited to sections 207 and 208 of the INA (8 U.S.C. §1157 and §1158), to grant asylum and refugee status (and terminate such status), adjust status of refugees and asylees, make credible fear determinations, and approve withholding of removal under the Convention Against Torture.
- (U) Authority to exercise appellate jurisdiction over the matters described in 8 C.F.R. §103.1(f)(3)(E)(iii) (as in effect on February 28, 2003).
- (V) Authority under the immigration laws, including but not limited to sections 310 and 341 of the INA (8 U.S.C. §1421 and §1452), to grant applications for naturalization and certificates of citizenship (and revoke such naturalization), including administration of oaths, issuance of certificates, provision of citizenship materials and services to public schools to prepare naturalization candidates, supervision of courts designated under section 310 of the INA to administer oaths, and any other rights and responsibilities relating to the naturalization or citizenship of aliens.
- (W) Authority under the immigration laws, including but not limited to sections 204 and 214 of the INA (8 U.S.C. §1154 and §1184), to accept and adjudicate nonimmigrant and immigrant visa petitions (whether family based, employment based, or other), including collection of appropriate fees, conduct of interviews, and appellate review of the BCIS decisions that do not fall within the jurisdiction of the EOIR.
- (X) Authority to invalidate labor certifications under 8 C.F.R. §214.2, 20 C.F.R. §655.209 and §656.30.

- (Y) Authority to approve participation as a Regional Center and to terminate such participation under 8 C.F.R. §204.6(m) and to take other actions to administer the Immigrant Investor (EB-5) Program.
- (Z) Authority under the Immigration laws to extend and change nonimmigrant status and to adjust the status of aliens to lawful residents (on a temporary or permanent basis) and to revoke such status, including determination of admissibility of aliens, authority to grant waivers of inadmissibility and permission to reapply for entry, and authority to conduct interviews (or waive interviews) regarding an alien's eligibility for an immigration benefit.
- (AA) Authority to approve or deny, or withdraw approval of petitions for schools seeking approval for attendance by nonimmigrant students under 8 C.F.R. §214.3.
- (BB) Authority under the immigration laws to accept, process and adjudicate any application for any immigration benefit or service not exclusively under the jurisdiction of the EOIR, ICE or CBP, including but not limited to the authority to approve, deny, transfer, revoke, rescind, or certify all existing and future immigration, naturalization and citizenship benefits.
- (CC) Authority to station officers and employees of the BCIS in foreign countries as provided by section 103(a)(7) of the INA, 8 U.S.C. §1103(a)(7), and other applicable law, and to perform such other activities with respect to the international operations of the Department of Homeland Security as I may direct.
- (DD) Authority to perform other functions or duties as I may direct.

The authority delegated herein may be exercised by the director, his deputy, or the highest ranking official in the Bureau. In exercising the authority delegated herein, the BCIS shall be governed by the Homeland Security Act of 2002; all applicable federal laws, rules and regulations; and the policies, procedures, direction, authority and control of the Secretary, the Deputy Secretary, the Under Secretary for Management, or other officer authorized by the Secretary to prescribe such policies and procedures or exercise such authority, direction and control. Nothing herein shall be construed to limit or detract from the authority of the Secretary under section 102(a)(2) and (3) of the Homeland Security Act and other applicable law.

3. Reservations

The above delegations of authority to the BCIS in no way limit the functions, rights, privileges, powers, and duties vested in the Commissioner of CBP or in the Assistant Secretary for ICE by law, including authority provided by the above listed statutes or any delegation from the Secretary of Homeland Security.

The BCIS is directed to coordinate, to the extent necessary and appropriate, his exercise of

the authorities under this delegation with other officials to whom I have delegated authorities that complement, relate to, involve, or are concurrent with the authorities in this delegation. Specific reference in this delegation to coordination or consultation with other officials as to certain matters is not meant to limit the responsibility of the BCIS to coordinate or consult in other matters when appropriate. Delegation of an authority to the BCIS shall not be construed to mean that the authority may be exclusively exercised by the Director; in particular, reference is made to delegations of authority to the Commissioner of CBP and to the Assistant Secretary for ICE that are with respect to many authorities parallel to, concurrent with, or overlapping with this delegation.

Unless specifically provided therein, nothing in this delegation authorizes the BCIS to enforce immigration laws by inspection of aliens or vehicles, issuance or execution of warrants, detention or release of aliens on bond, removal of aliens from the United States, issuance of stays of removal, reinstatement of removal orders, or any other enforcement authority exclusively delegated to the Commissioner of CBP or the Assistant Secretary for ICE.

Nothing in this delegation is intended to grant or provide authority or jurisdiction over any determination or matter within the sole authority of the Executive Office for Immigration Review of the Department of Justice.

4. Re-delegations

Unless otherwise proscribed by statute, Executive Order, or the terms of this delegation, the powers, authorities, responsibilities, and functions of the BCIS may be re-delegated in writing by the Director or the highest ranking official to appropriate subordinate officials of the BCIS, and may be successively re-delegated to other officers or employees of the BCIS qualified to exercise the authority. The Director or the highest ranking official also may re-delegate the authority contained in this delegation to the Commissioner of CBP or to Assistant Secretary for ICE, with their consent.

Officers and employees of the former Immigration and Naturalization Service (INS), including but not limited to the Examinations (Adjudications), Citizenship and International Affairs (including asylum and refugee) Programs of the former INS will, following their transfer to the BCIS, continue to exercise their authorities and responsibilities as they existed on February 28, 2003, unless modified or revoked by the BCIS or other authorized official. Asylum officers continue to be delegated responsibilities as described in 8 C.F.R. §103.1(g)(3)(ii) (as in effect on February 28, 2003) unless modified or revoked by the BCIS or other authorized official.

5. Authorities

Homeland Security Act, 116 Stat. 2135, Pub. L. 107-296 §§ 101, 102, 403, 441, 1502, 1706 (2002); 5 U.S.C. § 301; Immigration and Nationality Act of 1952, as amended, 8 U.S.C. 1101 et seq.; the "immigration laws," as defined by section 101(a)(17) of the Immigration and Nationality Act of 1952, as amended, 8 U.S.C. 1101(a)(17).

6. Credentials

Any badge, credential, seal, stamp or other such item or document that is valid at 11:59 p.m. on February 28, 2003, and that identifies an officer or employee of the INS, who is transferred to the BCIS, shall continue in effect as a badge, credential, or other documentation identifying an officer or employee of the BCIS until its expiration, revocation, withdrawal, or replacement, whichever comes first. The BCIS may authorize replacement, renewal, or new issuance of badges, credentials, seals, stamps or other such items or documents to BCIS officers or employees using Immigration and Naturalization Service identity and forms until BCIS forms are available.

7. Office of Primary Interest

The Bureau of Citizenship and Immigration Services is the office with primary interest in this delegation.

8. Cancellation

Delegation Number 0150 is rescinded.

9. Effective Date and Time

This delegation of authority shall take effect at 12:00 midnight, March 1, 2003.


Secretary of Homeland Security

TOTAL P.07

TOTAL P.07